



सत्यमेवजयते

**GOVERNMENT OF MAHARASHTRA**

**PERFORMANCE BUDGET**

**2018-2019**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS AND TREASURIES)**

**(PUBLICATION NO. 2)**

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**GOVERNMENT CENTRAL PRESS, MUMBAI  
2018**

# **PERFORMANCE BUDGET**

**2018-2019**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS AND TREASURIES)**

**(PUBLICATION NO.2)**

**THE PERFORMANCE BUDGETS OF FINANCE**  
**DEPARTMENT**

Sr. No.	Name of Performance Budget
1	Finance Department (Mantralaya)
<b>2</b>	<b>Directorate of Accounts &amp; Treasuries</b>
3	Sales Tax
4	Small Savings & Lotteries
5	Insurance
6	Local Fund Accounts Audit

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# **(I) DIRECTORATE OF ACCOUNTS & TREASURIES**

## **Preface:-**

The Directorate of Accounts & Treasuries, was established with effect from 1<sup>st</sup> January, 1962. The accounts work carried out by offices like Treasuries, Local Fund Audit, Accounts officer (Training), Store Verification and Vigilance units, which were working under the control of the Finance Department were placed under the administrative control of the Directorate after its formation. The intention of forming this Directorate was to bring all the Gazetted and non-Gazetted posts in various Departments/Offices, meant for Accounts, are brought together to create a unified Accounts Service, to cater to all Departments of Government.

The service conditions, qualifications, pay scales etc. of the Supervisory cadre working in these Departments/Offices were not uniform. The incumbents dealing with the Accounts and Finance matters in various Government Departments did not have uniform prospects of promotion. There was a paucity of officers qualified in Accounts and Finance related work.

Government, therefore, established the unified Maharashtra Finance & Accounts Service with effect from 1<sup>st</sup> February, 1965. This service included all the Gazetted & Non-Gazetted Supervisory posts dealing with Accounts and Finance in various Departments of the Government. This has facilitated the availability of trained personnel with requisite qualification and experience to take up the Accounts & Financial responsibilities not only in different Departments of the Government but also in Corporations / PSUS / Universities / Boards / Zilla Parishads / other Commercial bodies of the Government and Local Fund Section. This has also facilitated the transfer to various kinds of organization helping them to gain all round experience. The total strength of this service was 375 as on 1<sup>st</sup> February, 1965. It has increased to 2883 as on 1<sup>st</sup> February, 2018.

The Director of Accounts & Treasuries, is the Head of the Department. The Head Quarter of the Directorate is at Mumbai. The following offices are under the administrative control of the Directorate.

- 1) Konkan, Pune, Nasik, Aurangabad, Amravati and Nagpur regional Joint Director Offices.
- 2) All District Treasuries and Sub-Treasuries in the State.
- 3) Pay & Accounts Office, Mumbai.

- 4) Virtual Treasury Office.
- 5) State Record Keeping Agency, Mumbai.
- 6) Accounts Training Centers at Mumbai, Pune, Nasik, Aurangabad, Amravati & Nagpur.
- 7) Pay Verification Unit.
- 8) Stores Verification Units.

The Director is assisted by Joint Directors, Deputy Directors, Assistant Directors at the Head Quarter & Six Regional Joint Directors at Konkan Bhavan, Navi Mumbai, Pune, Nasik, Aurangabad, Amravati and Nagpur. There are five Joint Directors (i) Administration (ii) Treasuries (iii) Computer (iv) Reforms and (V) Vigilance in the Directorate. The Regional Joint Directors at Konkan, Pune, Nasik, Aurangabad, Amravati, and Nagpur Region control the administration of Treasuries and Sub Treasuries of their region. The Pay & Accounts Officer, Mumbai is an officer of the rank of Joint Director and manages functions of his office.

As a Head of the Department, the Director is responsible for the management, supervision and efficient functioning of the offices under his administrative control. In addition, he deals with Treasury procedures, issues regarding amendments to the Maharashtra Treasury Rules, Recruitment Rules for the Maharashtra Finance & Accounts Service, Rules & Syllabus for the Departmental Examination, Training of Accounts staff & Inspection of 34 Treasuries and 323 Sub-Treasuries. He also gives advice to various Government Departments and Offices related to accounts & financial matters. Store Verification Wing works under his control. General control is exercised through periodical inspections, visits, surprise visits, discussions, etc.

**(A) Sanctioned posts in the cadre of Maharashtra Accounts and Finance Service are follows:-**

<b>Sanctioned posts in the cadre of Maharashtra Finance and Accounts Service.</b>						
SR.No	Cadre	Directorate and it's subordinate	Local Fund Audit	ZillaParishad	Other Department Offices	Total
1	Director	1	1	0	24	26
2	Joint Director	12	8	0	28	48
3	Deputy Director	15	4	34	75	128
4	Assistant Director	62	57	34	111	264
5	Accounts Officer	148	67	68	701	984
6	Asst. Accounts Officer	380	161	0	892	1433
<b>Total</b>		<b>618</b>	<b>298</b>	<b>136</b>	<b>1831</b>	<b>2883</b>

**(B) Sanctioned Posts in Group 'C' and Group 'D' Cadres :-**

The total strength of the Staff working in Directorate of Accounts and Treasuries, Regional Joint Director offices, Pay and Accounts office, State Record Keeping Agency for NPS, Virtual Treasury, All Treasuries and Sub-Treasuries across Maharashtra is as follows :-

**Total No. of Group 'C' employees :-3265**

**Total No. of Group 'D' employees :- 762**



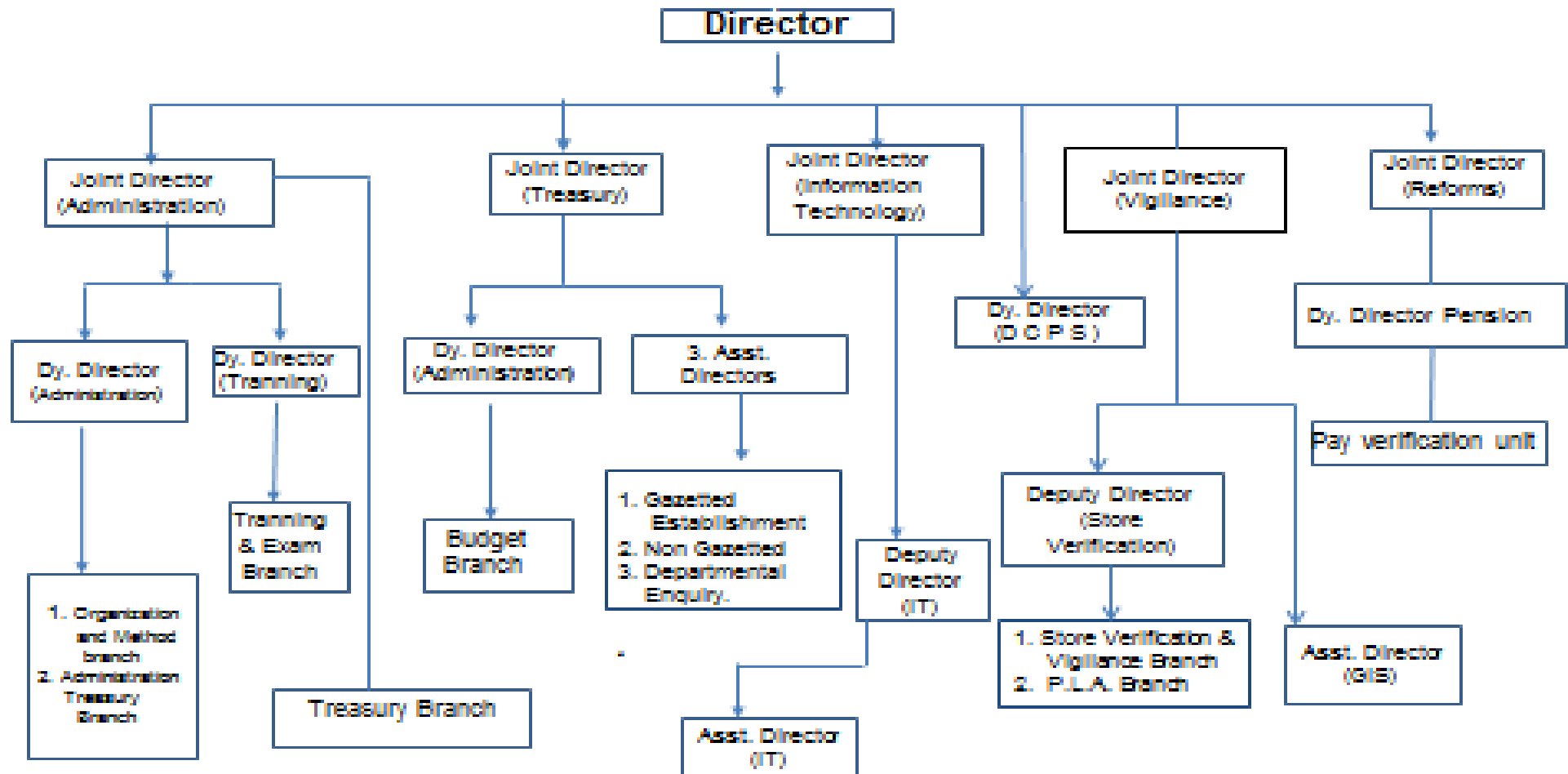
## Details of women employees in Maharashtra Finance and Accounts Service

Maharashtra is the 1<sup>st</sup> State in India to formulate Women's Policy in the year 1994.

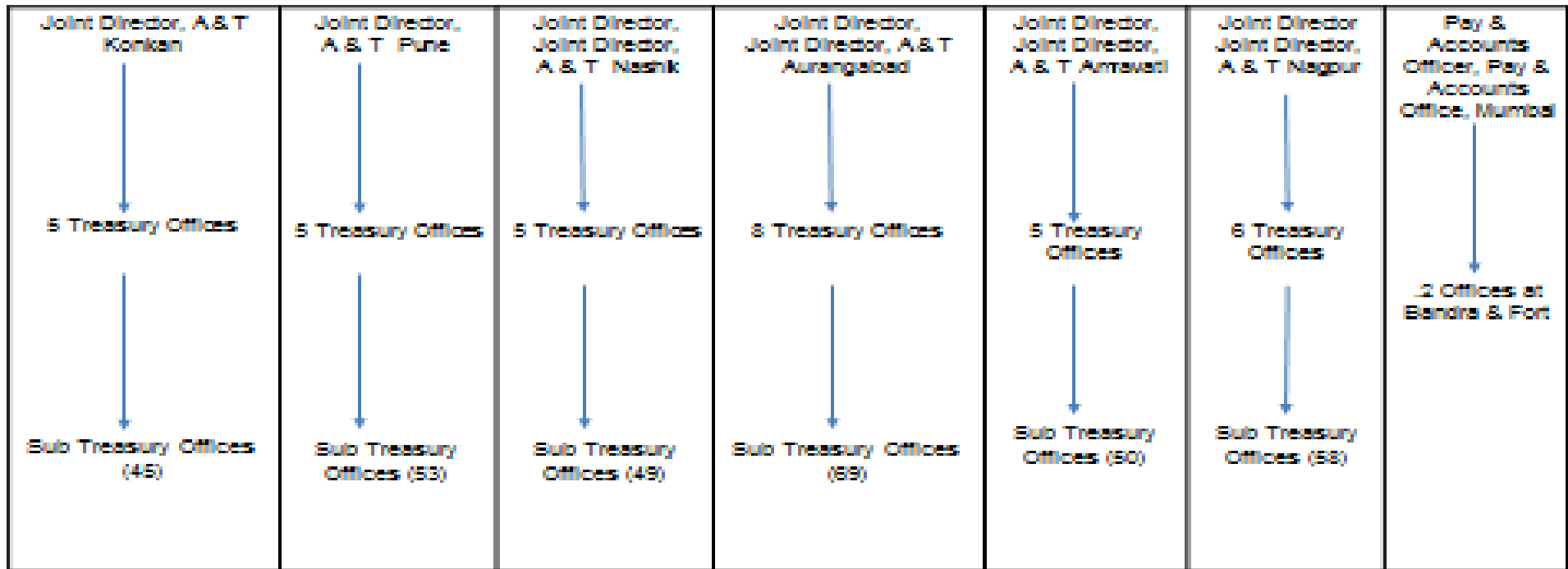
Statement showing the action taken with regards to women policy, 2001 by the Directorate of Accounts and Treasuries. :-

S.N	Cadre	Year	Total Employees (At the end of the year)	No. of Male Employees (At the end of the year)	Women Empowerment			Total no. of cases related to marriage below 18 years.	Total no. of cases related to Dowry Prohibition Act	Action taken related to sexual exploitation of women at work place
					Appointment (During the year)	Promotion (During the year)	No (At the end of the year) 2016-2017			
1	2	3	4	5	6	7	8	9	10	11
1	Group A	2016-2017	413	332	0	5	81	--	--	--
		2017-2018	412	329	7	12	83	--	--	--
2	Gr B (Gazetted-AO)	2016-2017	857	701	0	0	156	--	--	--
		2017-2018	797	630	0	1	163	--	--	--
3	Gr B (Gazetted-AAO)	2016-2017	1047	788	0	5	259	--	--	--
		2017-2018	1243	913	63	16	330	--	--	--
4	Group C	2016-2017	2524	1749	35	27	729	--	--	--
		2017-2018	2438	1653	17	47	706	--	--	--
5	Group D	2016-2017	558	439	0	6	98	--	--	--
		2017-2018	523	420	0	11	88	--	--	--
<b>Total</b>		<b>2016-2017</b>	<b>5399</b>	<b>4009</b>	<b>35</b>	<b>43</b>	<b>1323</b>	--	--	--
		<b>2017-2018</b>	<b>5413</b>	<b>3945</b>	<b>87</b>	<b>87</b>	<b>1370</b>	--	--	--

## Organizational Chart of Directorate Accounts & Treasuries, Maharashtra State, Mumbai



## CHART DEPICTING REGIONAL, DISTRICT & TALUKA LEVEL SETUP



**Chart depicting budgetary provisions for three years.**

**(Rs. in Lakhs)**

S N	Programme		Actual 2016-2017			Budget Estimates 2017-2018			Revised Estimates 2017-2018			Budget Estimates 2018-2019		
			Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
1	2		3	4	5	6	7	8	9	10	11	12	13	14
1	Demand No. G-5, Treasuries and Accounts Admn.	Charged	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
		Voted	20369.85	0.00	20369.85	23793.99	0.00	23799.99	22182.51	0.00	22182.51	24571.06	0.00	24571.06
	<b>Total</b>	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>
		<b>Voted</b>	<b>20369.85</b>	<b>0.00</b>	<b>20369.85</b>	<b>23793.99</b>	<b>0.00</b>	<b>23793.99</b>	<b>22182.51</b>	<b>0.00</b>	<b>22182.51</b>	<b>24571.06</b>	<b>0.00</b>	<b>24571.06</b>

Annexure "B"

Major Head cum Programmewise details of Total Budget Estimates.

**(Rs. In Lakh)**

S.N	Programme	Actual 2016-2017			Budget Estimate 2017-2018	Revised Estimate 2017-2018	Budget 2018-2019
		Non Plan	Plan	Total			
1	2	3	4	5	6	7	8
	<b>M.H. 2054-Treasuries and Accounts Administration.</b>						
1	095 Accounts and Treasuries (Committed)						
	Charged	0.00	0.00	0.00	2.00	2.00	2.00
	Voted	3267.22	0.00	3267.22	3705.32	3369.58	3800.71
2	096 Pay and Accounts Office (Committed)	2472.59	0.00	2472.59	2948.95	2569.09	3093.01
3	097 कोषागारआस्थापना						
	Committed	13669.27	0.00	13669.27	15024.75	14298.36	15667.27
	Programme	0.00	0.00	0.00	631.44	561.95	500.00
4	003 Training (Committed)	150.28	0.00	150.28	160.03	180.88	175.03
5	099 New Defined Contribution Pension Scheme (Committed)	810.49	0.00	810.49	1323.50	1202.65	1335.04
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Total Voted</b>	<b>20369.85</b>	<b>0.00</b>	<b>20369.85</b>			
	<b>Committed</b>				<b>23162.55</b>	<b>21620.56</b>	<b>24071.06</b>
	<b>Programme</b>				<b>631.44</b>	<b>561.95</b>	<b>500.00</b>
	<b>Total Voted</b>	<b>20369.85</b>	<b>0.00</b>	<b>20369.85</b>	<b>23793.99</b>	<b>22182.51</b>	<b>24571.06</b>

Table No. 1.  
Budgetary Provision of Directorate of Accounts and Treasuries.

**(Rs. In Lakh)**

S.N.	Programme	Actual 2016-2017			Budget Estimate 2017-2018	Revised Estimate 2017-2018	Budget 2018- 2019
		Non Plan	Plan	Total			
1	2	3	4	5	6	7	8
	<b>(A) Activity Classification</b>						
	095 Treasuries and Accounts Classification (Committed)						
	095 (00) (01) Treasuries and Accounts Administration						
	Charged	0.00	0.00	0.00	2.00	2.00	2.00
	Voted	1594.60	0.00	1594.60	1787.70	1624.30	1817.17
	095 (00) (02) Store Verification and Vigilance Unit (Committed)	513.57	0.00	513.57	584.56	502.08	596.08
	095 (00) (03) CAFO (Committed)	979.99	0.00	979.99	1132.30	1082.99	1173.03
	095 (00) (05) Exps on Computerisation (Committed)	179.06	0.00	179.06	200.76	160.21	214.43
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Total Voted</b>	<b>3267.22</b>	<b>0.00</b>	<b>3267.22</b>	<b>3705.32</b>	<b>3369.58</b>	<b>3800.71</b>
	<b>(B) Objectwise Classification</b>						
	Salary	3159.49	0.00	3159.49	3574.43	3258.70	3663.71
	Wages	0.14	0.00	0.14	0.18	0.18	0.18
	Overtime Allowances	1.86	0.00	1.86	3.06	2.38	2.80
	Telephone, Electricity and Water	22.12	0.00	22.12	26.15	19.70	25.15
	Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00
	Travelling Allowances	39.00	0.00	39.00	51.86	41.35	54.24
	Office Expenses	41.39	0.00	41.39	46.60	42.55	49.90
	Rent, Rates and Taxes	2.05	0.00	2.05	2.20	2.19	2.30
	Exps on Computerisation	0.00	0.00	0.00	0.03	0.00	0.03
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.01	0.01	0.80
	Professional Services	1.17	0.00	1.17	0.80	2.52	1.60
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Total Voted</b>	<b>3267.22</b>	<b>0.00</b>	<b>3267.22</b>	<b>3705.32</b>	<b>3369.58</b>	<b>3800.71</b>
	<b>(C) Sources of Finance</b>						
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Voted</b>	<b>3267.22</b>	<b>0.00</b>	<b>3267.22</b>	<b>3705.32</b>	<b>3369.58</b>	<b>3800.71</b>

## **(II) Computerization Activities of the Directorate of Accounts and Treasuries.**

The Treasuries and the Sub-Treasuries all over the State has been computerized to a large extent. Various computer applications which help in maintenance of accounts and also drawl of monthly salary and pension are as follows :-

1. Koshwahini :- MIS of all expenditure and receipts Head wise.
2. Treasury Net :- System catering to all the accounting processes in Treasuries.
3. BEAMS :- Budget, Expenditure Authorization and Monitoring System for estimation, distribution of Budget Grants, expenditure authorization and monitoring the expenditure.
4. GRAS (Government Receipt and Accounting System) :- Government Revenue Collection through e-Payment Gateway.
5. Arthwahini :- Data Bank for giving queries and generating information.
6. Sevaarth E-Payroll :- Records essential details of employees and generate salary bills and makes timely payment directly into the Bank Accounts of the employees.
7. Nivruttivetanwahini :- For timely payment of pension directly into Bank accounts of Pensioners.
8. Application for National Pension Scheme :- For maintaining of Accounts of employees covered under the National Pension Scheme.
9. Application for Loans and Advances :- System to Process Loans & Advances payable to Government employees.
10. Application for maintaining GPF Account for Group-D Government employees.
11. Vetanika :- Data of Service Books verified Regionwise, used by Pay Verification Unit.
12. Bill Portal :- Used for generation of all kinds of bills, except salary, from a central server.
13. GST GRAS Portal :- Accounting and Reconciliation of SGST.

1. **Koshwahini** - This software has been developed by NIC, Pune to exhibit accounting data generated on local Treasury Net server to all stakeholders. This website is open to all internet users. Information related with Treasury

payment/receipt, pending bills etc. is made available on this portal. MIS report useful from Department/DDO's point of view has been developed in this portal. URL of this site is <https://koshwahini.mahakosh.gov.in>

As far as linkage/ integration with Accountant General is concerned, logins have already been provided to both the A. G. for downloading data for pensions and salaries. This has been done in consultation with the representatives of both the A.G. Offices. Similarly, facility for uploading data regarding sanctioned pension cases has been given and accordingly electronic data is being received by all the Treasuries in Maharashtra since last one and a half year. In addition login has been given to the A. G. offices for downloading VLC data from a single source, i.e., Arthwahini. The State Government is in the process of giving facility to all the Government Offices for preparation of pension cases online. It is envisaged that the same data will be incorporated in the system used by the A. G. Testing of this process is going on in the A. G. office, Mumbai. Similarly, regular interaction has been made with the representatives of the A. G. offices for acceptance of electronic data for paid bills.

2. **Treasury Net** is the flagship application of Treasury Accounting designed and developed by NIC, Pune. This is a rule and role based system which can add/create new users, assign functions to different users. It is capable of integrating with other applications, so as to transmit and obtain required data. Presently, it works on the local server and situated in each District Treasury. However, steps are being taken to move towards an integrated centralized Treasury Net system, wherein the Treasury Net application server and database server will be centrally located and all District Treasuries and Sub-Treasuries will be connected to the central server through MPLS connectivity.

The bills are acknowledged through Treasury Net when they are received from the Drawing and Disbursing Officers (DDO). The checking, auditing and passing of the bills is done online at various levels in the Treasury and finally the amounts are paid to the DDO through various mode of electronic transfers. However, to cope up with certain exceptions where cheques are to be given, the system of giving cheque payment has still been retained. Electronic scrolls are received from Banks and the receipt data is captured in the system.

Another initiative to make transaction/voucher level data available to the Accountant General is completed. In Arthwahini portal, data is collected from all Treasuries and we are in a position to give centralized picture of amounts received under various Heads as well as expenditure incurred under different Heads of Account. Login has been provided to Accountant General Office on Arthwahini portal and that office has been requested to test the accounting data made available to them. Once the verification of accounting data is completed and approved by the Accountant General, the data can be electronically transferred to the Accountant General's system directly. The State Government is now planning to transfer the data online to the Accountant General Office looking at the security aspect of data exchange. Regular discussions with the representatives of both the offices of the Accountant General are held and progress is monitored.

3. **BEAMS** is an online computerized system to facilitate Budget estimation, allocation of grants and authorize expenditure against the allocated grants. It also facilitates activities related to transfer of funds such as allocation, distribution, re-appropriation, withdrawal, surrender of grants at various levels. The e-Budget file containing the Budget sanctioned in the Legislature is uploaded in the system. This Budget is available to the Finance Dept. (Budget Branch) for releasing it to other Departments. User Departments of the Government can see the Demand number wise display of grants received by them, allocated by them and balance available. The option for authorizing expenditure is available at DDO level. Every bill submitted to Treasury has to be accompanied with an Authorization Slip from BEAMS. This slip includes details like Budget classification, gross amount, deductions, net amount, payee details, etc.

**URL of this site is <https://beams.mahakosh.gov.in>.**

4. **GRAS** (Government Receipt Accounting System):- Virtual Treasury has been established for accounting, reconciliation of receipts through electronic medium using payment gateway. Government Receipt Accounting System is a payment gateway integrated the authorized bank where the tax payer can pay all the



taxes and fees by logging and transferring the required amount through net banking.

5. **Aarthwahini:** -Aarthwahiniis Data Warehouse, developed for all Treasuries to upload their receipt and payment account related data. The Master data, management and control over all Treasuries is done by the Arthwahini. Whenever changes are to be done in Treasury Net system, the fix or patch is uploaded in the Aarthwahini where on this fix is downloaded by the Treasuries in their Treasury Net system as an when required.

Accountant General has been provided login to download all Treasuries account related receipt and payment data so as to consolidate the accounts at their level.

6. **Sevaarth** is the payroll system for all State Government employees. Government has made it mandatory to make salary payments for all State Government employees from Sevaarth only. Sevaarth is integrated with BEAMS. Sevaarth contains the following functionalities.

**A. Salary System -**

- a. Office Registration, along with selection of required Budget schemes.
- b. Centralized Post Allocation to Offices by concerned Administrative Departments.
- c. Entry of sanctioned posts for the office at the Administrative Department level.
- d. Employees registration and generation of unique Employee- Id (Sevaarth- Id).
- e. Mapping and allocating allowances and deductions to employees.
- f. Recovery of loans and advances granted by Government
- g. Change statement generation and generation of monthly salary bills.
- h. Generation of supplementary bills
- i. Employee's Corner

**7. Nivruttivetanwahini:** - This is a central web-based pension generation application for all Government of Maharashtra Pensioners. Major Functionalities of the system are given below :-

1. Online receipt of pension cases from Accountant General. Identification of pensioner at Treasury and first pension payment process (including Commuted Value of Pension and Death Cum Retirement Gratuity is done online.)
2. Change statement generation and monthly pension bill generation.
3. Annual Life Certificate Collection and its updation process.
4. Transfer of Pension Payment Orders online (Inter-Treasury/Inter Accountant General)
5. Standardized bill formats
6. Pensioner's Corner –Access to Pensioners.

Logins have been provided to Accountant General to electronically upload data in the pension system. Accountant General can also view bills related to first payment as well as all the previous approved bills.

Functionality for generation of pension case online has been provided for Government employees. The data in electronic form can be made available to the Accountant General thereby avoiding data entry again at their level.

**8 National Pension Scheme module:-**The Defined Contributory Pension Scheme was made applicable to all the employee joined in Government of Maharashtra Services on and after 01 November 2005. Since all such employees have been merged in the National Pension Scheme with effect from 01 April 2015, following provision have been made to the Drawing and Disbursing Officers and Treasury offices.

1. Employee configuration form to be prepared by the DDO.
2. DCPS Contribution deduction to be made by DDO in payee bill.
3. Treasury officers to approve the employees configuration forms submitted by the DDO. Treasury officer should account the deduction from the schedules, withdraw the amount of the deductions and submit the consolidated amount to NSDL CRA and get the transaction ID from SRKA and sent the amount to Trustee Bank by the utilities given to the Treasury

officers. All the statistical information through report about number of employees have been provisioned to Treasury officers login in Sevarth. Through Sevarth the provision fill missing credits also been made available.

**9.Loans and Advances to Government Employees:-**This module automates the complete application process for all types of advances availed by Government employees. It is completely integrated with Sevaarth. Recovery of loans over the specified number of installments is handled by this system. The module aims to eliminate possibility of unpaid advance and also to make the repayment position available to the employees.

**10. GPF for Group D Employees** is a system aimed at digitizing the GPF records of all Group D Employees of Government of Maharashtra. The module is workflow based and is completely integrated with Sevaarth. The module also aims to automate the manual process of application and sanction of GPF advance. It provides functionality to apply for GPF advance online and its subsequent sanction.

**11. Vetanika :-**Vetanika is developed for Drawing and Disbursement officers to track the service books of their employees which are submitted to Pay Verification Unit for the verification of Pay Fixation.

Pay Verification unit is established at Directorate and 6 Regional Joint Director offices. The service book of Government employees is verified by this unit. The service book submitted for verification at Pay verification unit is entered in the Vetanika portal by the unit. The Government employees as well as Drawing and disbursing officer can view the status of the submitted service book by entering employees Sevarth ID. The track of number of service book verified by these units is known through reports.

**12. Bill Portal:-**Bill Portal software is a thoughtful innovation meant to generate all types of bills in electronic format by the Drawing and Disbursing officers. Barring

salary and pension bills, all other 21 types of bills will be generated electronically in this system. Bill Portal is an integral part of BEAMS system.

DDO's have to login to the Bill Portal for generating any bill. DDO have to fill minimum required information. Most of the details will be captured initially as Master Data, the data from which will be recalled for generation of future bills. Budget availability is watched by the System itself and it is a bill cum authorization slip. Initially, the system will provide print out of bills, which the DDO will submit to Treasuries.

**13. GST-GRAS Portal :-** The Central Government has implemented Goods and Services Tax (GST) from 1<sup>st</sup> July, 2017. For the accounting and reconciliation of State Goods and Services Tax (SGST)'s amount a new portal has been developed named as 'GST-GRAS'. The accounting and reconciliation of State Goods and Services Tax (SGST)'s amount is being done through 'GST-GRAS' portal. Integration of 'GST-GRAS' portal has been done with the Government of India's Goods and Service Tax Network (GSTN) Portal and the Reserve Bank of India's e-Kuber Portal. The accounts of State Goods and Service Tax (SGST) is being submitted to the Accountant General Office through the Virtual Treasury from July 2017 on monthly basis.

**Statement showing chronological development of various applications by Directorate of Accounts and Treasuries.**

S.N.	Name of the Application	Developed by	Development Started in	Date made live	Subject
1	Treasury Net (PHP + DB 2, Version 2)	National Informatics Center, Pune (NIC)	1989	2007	Partial Treasury functions
2	Koshwahini (PHP + DB 2)	National Informatics Center, Pune (NIC)	2007	2007	MIS Portal
3	Arthwahini (PHP + DB 2)	National Informatics Center, Pune (NIC)	2008	2008	Masters Portal
4	BEAMS (Java + DB 2)	National Informatics Center, Pune (NIC)	2007	2007	Budget
5	Sevaarth (Java + DB 2)	Tata Consultancy Services (TCS)	2008	2012	Salaries
6	Pension (Nivruttivetanvahini)	Tata Consultancy Services (TCS)	2010	2012	Pension
7	Government Receipt Accounting System (GRAS) (PHP + DB 2)	National Informatics Center, Pune (NIC)	2009	2010	Government Receipts
8	Loans and Advances (Java + DB 2)	Tata Consultancy Services (TCS)	2013	2014	Advances to employees
9	GPF for Group D employees (Java + DB 2)	Tata Consultancy Services (TCS)	2013	2014	General Provident Fund
10	Vetanika (PHP + DB 2)	National Informatics Center, Pune (NIC)	2013	2013	Pay Verification
12	Bill Portal (Java + DB 2)	National Informatics Center, Pune (NIC)	2014	2015	All types of Bills preparation
13	GST-GRAS (PHP + DB 2)	National Informatics Center, Pune (NIC)	Jan 2017	July 2017	Accounting and Reconciliation of SGST.

### **(III) Other functions of Directorate of Accounts and Treasuries**

#### **(1) STORE VERIFICATION**

The Store Verification Organization was established under the Government Resolution in Finance Department No.9281/33, dated 16<sup>th</sup> October, 1952. This Organization was created on recommendations of the Public Accounts Committee made in its report on Appropriation Accounts for the Year 1944-1945. Originally it was a part of the Finance Department having separate identity. The Stores Verification Organization was brought under the administrative control of the Directorate of Accounts & Treasuries established on 1<sup>st</sup> January, 1962. Under Government Resolution, Finance Department, no. DAT-1064/584/C-12, dated 1<sup>st</sup> February, 1965, a separate Maharashtra Finance & Accounts Service was created with effect from 1<sup>st</sup> February, 1965. The posts of Stores Verification Officer and Stores Inspector were included in the Maharashtra Finance & Accounts Group-BCadres.

The main function of the Stores Verification Organization is to reconcile the actual available stores and stocks balances of various Government Offices with their book balances. It is also seen whether the actual stock resembles the description of the Stock taken in the register. It is also verified whether the quantum of various stocks / items used in excess than the requirement, also whether the losses / shortages shown are correct and reasonable purchase procedure of Stocks and Stores and also their necessity to purchase is verified by this organization. Various suggestions for using the extra available perishable stocks not required for immediate use by transferring the same to other stores (where necessary) are also made. In short, best possible and effective use of stores and stocks is ensured by this organization.

**The stores are classified as follows.**

Government Resolution Finance Department No. General-1011/C.R.21/Kosha Pra.5, Date 25.03.2011.

'A' Class (Large Stores)	Having Stocks worth Rs. Fifty Lakh or more.
'B' Class ( Medium Stores)	Having Stocks worth Rs. Five Lakh or more but less than Rs. Fifty Lakh
'C' Class (Small Stores)	Having Stocks below Rs. Five Lakh

The Periodical verification of Stores depends upon the above Classification as shown below:

<b>Type of Stores</b>	<b>Period</b>
'A' Class	Once in Three Years.
'B' Class	Once in Four Years
'C' Class	Once in Five Years

Specific norms for completing verification of a particular type of stores have not been laid down. The requirement of man days for verification of various types of stores has not been fixed. It depends upon the size of stocks and time taken for completion of Store verification of such store last time.

This organization is under overall control of the Director of Accounts & Treasuries. The verification of Store situated in Mumbai is being supervised by the Joint Director of Accounts & Treasuries, Konkan Region. In other Revenue Divisions this work is being supervised by the Regional Joint Director of Accounts & Treasuries.

The work of organizing tours to various Government Offices and to supervise proper execution, is being done by Store Verification Officer of each Division. The training advance tour programme of this officer as well as that of his subordinates is approved by the Regional Joint Director of Accounts & Treasuries.

The report of the Stores Verification unit is sent to the concerned office as well as its administrative department by the Stores Verification.

**Annual Administrative Report** – On the basis of information received from regional offices an administrative report is compiled and consolidated annually. This Report is submitted to the Government, with a copy to the Accountant General – I, Mumbai & Accountant General – II, Nagpur respectively. This report contains department wise details of verification of stores during the year and details of serious objections found during the inspections.

**TABLE NO.1**

<b>Sr. No</b>	<b>Particulars</b>	<b>2015-2016</b>	<b>2016-2017</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	<b>STORE VERIFICATION</b>		
	No. of Stores		
	'A' Class Stores	1790	1792
	'B' Class Stores	2113	2113
	'C' Class Stores	228	227
	<b>Total</b>	<b>4131</b>	<b>4132</b>
2.	<b>Stores due for Physical Verification (including pending Store Verification)</b>		
	'A' Class Stores	839	991
	'B' Class Stores	763	544
	'C' Class Stores	203	73
	<b>Total</b>	<b>1805</b>	<b>1608</b>
3.	<b>Man days available as per the Stock Verifier &amp; its Store wise distribution</b>		



	'A' Class Stores	5827	5758
	'B' Class Stores	789	1179
	'C' Class Stores	215	109
	<b>Total</b>	<b>6832</b>	<b>7046</b>
4.	<b>Store verified on the basis of Man Days available for Store</b>		
	'A' Class Stores	401	357
	'B' Class Stores	521	347
	'C' Class Stores	77	59
	<b>Total</b>	<b>999</b>	<b>763</b>
5.	<b>Shortages noticed during Store Verification</b>		
	No. of Items	4788	4558
	Amount (in Lac)	129.66	474.95
6.	<b>Excess noticed during Store Verification</b>		
	No. of Items	1955	3361
	Amount (in Lac)	239.43	82.50
7.	<b>Government money involved in unutilized Stores</b>		
	No. of Items	12865	7302
	Amount (in Lac)	3001.51	1784.71
8.	<b>Other irregularities in Stores</b>		
	No. of Items	1050	984
	Amount (in Lac)	42.33	31.24

## **(2) VIGILANCE BRANCH**

The Vigilance Branch of the Directorate is entrusted with the following work:-

- (1) Watching Progress of reconciliation of expenditure through periodical returns in form 'B' expected to be furnished by the Controlling Officers as per Government Circular, Finance Department No. VGL-1057/five-2, Dated 26<sup>th</sup> November, 1957 read with Government Circular, Finance Department No. VGL-1269/five-2, dated 1<sup>st</sup> June, 1959. Monthly reports were received from Regional Joint Directors, Accounts and Treasuries to Directorate.
- (2) Watching progress of cases of misappropriation of Government Money and Losses of Property through quarterly returns in form 'C' expected to be furnished by the Head of Department under Government Circular, Finance Department, No. DAT-1265/3793/65-XII, dated 20<sup>th</sup> August, 1965.

The Vigilance Branch keeps a watch through periodical returns submitted by the concerned authorities and renders guidance to them.

**TABLE NO. 1**

			<b>2016-2017</b>	<b>2017-2018</b>
<b>(1)</b>	<b>(2)</b>		<b>(3)</b>	<b>(4)</b>
<b>1.</b>	<b>Audit Objections (D.C.Bills)</b>			
	Opening Balance of Outstanding objection	Items	5309	3541
		Amount (in Lakhs)	92292.17	101166.17
	New Objection	Items	2667	1791
		Amount (in Lakhs)	34662.09	9478.88
	Compliance Objection	Items	4435	2110
		Amount (in Lakhs)	25788.09	21137.07
	Balance at the end of year	Items	3541	3222
		Amount (in Lakhs)	10116.17	89507.98
<b>2.</b>	<b>Reconciliation of Office Expenses</b>			
(i)	No. of Controlling officers			
	a) Pay & Accounts Officer, Mumbai	No	359	388
	b) Accountant General – I	No	205	205
	c) Accountant General – II Nagpur	No	331	332
(ii)	No. of Offices who have completed the reconciliation work before the closure of accounts			
	a) Pay & Accounts Officer, Mumbai	No	271	276
	b) Accountant General – I	No	174	179
	c) Accountant General – II Nagpur	No	180	157
<b>3.</b>	<b>Outstanding Inspection Reports</b>			
	Opening Balance			
	Reports	No.	5087	4877
	Paras	No.	14569	13978
	Reports received during the year			

	Reports	No.	321	201
	Paras	No.	1265	832
	Compiled during the year			
	Reports	No.	531	694
	Paras	No.	1856	2570
	Closing Balance the year			
	Reports	No.	4877	4384
	Paras	No.	13978	12270
4.	Loss of Government money cases			
	Opening cases	No.	720	718
		Amount (in Lakhs)	1340.65	1346.63
	Cases received during the year	No.	7	1
		Amount (in Lakhs)	11.06	0.48
	Cases disposed during the year	No.	9	0
		Amount (in Lakhs)	5.08	0
	Closing Balance of the year	No.	718	719
		Amount (in Lakhs)	1346.63	1347.11
5.	Loss of Government Property			
	Opening cases	No.	941	899
		Amount (in Lakhs)	209.75	199.52
	Cases received during the year	No.	3	0
		Amount (in Lakhs)	4.53	0
	Cases disposed during the year	No.	45	3
		Amount (in Lakhs)	14.76	0.47
	Closing Balance of the year	No.	899	896
		Amount (in Lakhs)	199.52	199.05

### **(3) STATE GOVERNMENT EMPLOYEE'S GROUP INSURANCE SCHEME, 1982**

The State Government Employee's Insurance Scheme 1982 has come into force with effect from 1<sup>st</sup> May 1982. The scheme is made applicable to all employees who were in Government Service on 1<sup>st</sup> May 1982 or entered after that date and is compulsory. The Scheme is intended to provide the State Government Employees twin benefits of insurance cover to help their families in the event of death in Service and lump sum payment to augment their resource on retirement (at a low cost and on wholly contributory and self-financing basis).

Previously, contribution under the Scheme was being recovered in multiples of Rs.15/- This contain the quantum of insurance fund of Rs. 4.50/- then Rates of Group Insurance Scheme have been revised with effect from 01/01/2002 under Government in Finance Department's Resolution No. GIS -10.02/CR 30, Government Guarantee dated 26/07/2002 and the subscription is recovered in multiples of Rs.30/-. Latest Finance Department's Resolution No. GIS -1009/CR 58/contribution/Insurance Administration dated 02/08/2010, the subscription is recovered in multiples of Rs. 60/-. This account includes contribution of Rs.18/- to the insurance fund and Rs.42/- towards Saving Fund. Finance Department's Resolution No. GIS-2015/CR 47/Insurance Administration, dated 30.01.2016, monthly contribution for class C and Class D employees have been increase from Rs. 120/- to Rs. 360/- for Class C and from Rs. 60/- to Rs. 240/- for class D. Accumulated amount under Saving Fund is paid to the retiring Government servant after his retirement along with interest at the rate declared from time to time by the Government. Rates of monthly contribution and amount of insurance cover for Government servants / officers serving in different cadre are as follows.

Sr. No.	Group	Monthly Contribution	Insurance Premium rate	Insurance
1	Group-A	Rs. 960/-	Rs. 320/-	Rs. 9,60,000/-
2	Group-B	Rs. 480/-	Rs. 160/-	Rs. 4,80,000/-
3	Group-C	Rs. 360/-	Rs. 120/-	Rs. 3,60,000/-
4	Group-D	Rs. 240/-	Rs. 80/-	Rs. 2,40,000/-

Government has fixed the rate of interest on saving Fund @8%w.e.f. 1<sup>st</sup> Jan, 2017. Similarly, interest rate on Insurance Fund has been fixed @4%w.e.f. 1<sup>st</sup> December 2011.

Number of employees covered under the scheme, amounts realized and paid on account of insurance cover are shown in the table.

The receipts and payments under this scheme are booked under Public Accounts of the State under Major Head of Account '8011' Insurance and Pension Fund, 107 Other Insurance & Pension Fund, (1) Maharashtra State Government Employee's Group Insurance Scheme. (A)Insurance Fund, (B) Saving Fund.

The interests worked out quarterly on the accumulated balances by debiting the Head of Account -2049 Interest Payment, 108 Interest on Insurance & Pension Fund (3) State Government Employee's Group Insurance Scheme (A) Insurance Fund, (B) Saving Fund and is credited to the Fund under the Head of Account '8011' Insurance and Pension Fund, State Government Employees Group Insurance Scheme (A) Insurance Fund (B) Saving Fund by book adjustment. The Receipt & Payment Account of this scheme is maintained by the Directorate of Accounts & Treasuries. Interest ofRs. 166,9924,639/-was credited to the Saving Fund and ofRs. 3,81,76,845/- was credited to the Insurance Fund in the Financial Year 2016-2017. The balance in Insurance Fund was Rs. 97,65,49,461/- and that in Saving Fund was Rs. 20,67,75,53,058/- as on 31<sup>st</sup> March 2017. In 2018-2019, the estimated expenditure on account of insurance cover payable to the family members of deceased Government servants who died while in Service along with amount payable from Saving Fund to employees at the end of their service due to retirement will be approximateRs. 31793 lakh.Directorate has to incur administrative expenses of Rs. 23,51,202/- for administration of this scheme which is met from the grants sanctioned under Major Head of Account "2054 Treasury & Accounts Administration".

**Table No. 1**

(Amount in lacs)

<b>Group</b>	<b>Items</b>	<b>2016-2017 *</b>	<b>2017-2018 **</b>	<b>2018-2019 **</b>
A	No. of Members	35549	41449	45594
	Receipt of Saving Fund	3013	3324	3656
	Receipt of Insurance Fund	1319	1433	1576
B	No. of Members	62071	73783	81161
	Receipt of Saving Fund	2680	2947	3242
	Receipt of Insurance Fund	1160	1276	1404
C	No. of Members	349699	413308	454639
	Receipt of Saving Fund	11227	12288	13517
	Receipt of Insurance Fund	4902	5366	5903
D	No. of Members	87444	94459	103905
	Receipt of Saving Fund	1885	1893	2082
	Receipt of Insurance Fund	821	817	899
<b>Total</b>	<b>No. of Members</b>	<b>534763</b>	<b>622999</b>	<b>685299</b>
	<b>Receipt of Saving Fund</b>	<b>18805</b>	<b>20452</b>	<b>22497</b>
	<b>Receipt of Insurance Fund</b>	<b>8202</b>	<b>8893</b>	<b>9782</b>

<b>Group</b>	<b>Items</b>	<b>2016-2017 *</b>	<b>2017-2018 **</b>	<b>2018-2019 **</b>
A	No. of Members	2506	2737	3011
	Payment from Saving Fund	4532	5243	5767
	No. of Members	112	117	129
	Payment from Insurance Fund	848	1119	1231
B	No. of Members	3542	4217	4639
	Payment from Saving Fund	3491	4598	5058
	No. of Members	190	156	172
	Payment from Insurance Fund	789	750	825
C	No. of Members	12353	16606	18267
	Payment from Saving Fund	7093	10807	11888
	No. of Members	1327	1461	1607
	Payment from Insurance Fund	3540	3506	3857
D	No. of Members	5782	6560	7216
	Payment from Saving Fund	1569	1992	2191
	No. of Members	804	739	813
	Payment from Insurance Fund	1246	887	976
<b>Total</b>	<b>No. of Members</b>	<b>24183</b>	<b>30120</b>	<b>33132</b>
	<b>Payment from Saving Fund</b>	<b>16685</b>	<b>22641</b>	<b>24905</b>
	<b>No. of Members</b>	<b>2433</b>	<b>2473</b>	<b>2720</b>
	<b>Payment from Insurance Fund</b>	<b>6422</b>	<b>6262</b>	<b>6888</b>

\*Actual average no. of Members and their receipt and payment amount in lakh

\*\* Expected average no. of Member and their expected receipt and payment amount in lakh.

#### **(4)The Medical Insurance (group) Scheme for State Government Employees**

The Medical Insurance (group) Scheme for the State Government Employees/ retired State Government Employees has commenced from 1/07/2014 as per Finance Department's Government resolution No. Sankirn-2014/C.R.40/2014/kosha-parsha-4 dated 9/07/2014.

The Medical Insurance (group insurance) Scheme is based on the principle of Group Insurance. For the state Government employees, there is facility of reimbursement of the medical expenses. But after retirement the facility of reimbursement of the medical expenses doesn't exist and many of them don't have medical insurance cover. After retirement necessity of the medical facility is more and to meet medical expenses from pension is difficult for pensioners. On the other hand, insurance companies are not ready to provide medical insurance to the pensioners. If provided, medical examination is compulsory and doesn't provide cover for the existing diseases. After considering all these points, medical insurance for the State Government Employees/ retired State Government Employees has been started which does not put any financial burden on the Government. The New India Assurance Co. Ltd. and United India Insurance Co. are jointly implementing this scheme. Under this scheme, medical examination is not necessary and also cover for pre-existing diseases is available.

In the initial phase, The Medical Insurance Scheme was compulsory for the Group A, B and C employees of the State Government those who were retiring from 1.07.2014 to 30.06.2015. But according to Finance Department's Government resolution dated 25/06/2015, it is optional to have this policy under a condition that employee must have any other mediclaim policy.

Those State Government Employees and officers who are willing to enroll themselves in this scheme can enroll after paying respective annual premium and those who had retired after 30.06.2011 can also enroll in this scheme, voluntarily.

Group D employees of the State Government are included in the Medical Insurance Scheme by Government Corrigendum No. Sankirn-2014/C.R. 40/2014/kosha-prasha-4 dated 13.11.2014. All terms and conditions of the Medical Insurance Scheme are same as that of the scheme applicable to other class of employees.



According to Finance Department's Government resolution No. Sankirn-2014/C.R.40-/Bhag-1/kosha-parsha-4 dated 17.07.2017, Annual Premium Rates for all employees/ Officers (Group A, B, C, D) under Medical Insurance Scheme is as follows.

Insurance Cover (Employee + Spouse)	Premium of 2016-17 including 15% Service Tax	Premium of 2017-2018 excluding Service Tax	Annual Premium 10% increase	GST 18%	Total Premium (6=4+5)
1	2	3	4	5	6
Rs. 1 Lakh	Rs. 9,752/-	Rs. 8,480/-	Rs. 9,328/-	Rs. 1,679/-	Rs. 11,007/-
Rs. 2 Lakh	Rs. 11,129/-	Rs. 9,677/-	Rs. 10,645/-	Rs.1,916/-	Rs. 12,561/-
Rs. 3 Lakh	Rs. 12,505/-	Rs. 10,874/-	Rs. 11,961/-	Rs. 2,153/-	Rs. 14,114/-
Rs. 4 Lakh	Rs. 13,729/-	Rs. 11,938/-	Rs. 13,132/-	Rs. 2,364/-	Rs. 15,496/-
Rs. 5 Lakh	Rs.14,952/-	Rs.. 13,002/-	Rs. 14,302/-	Rs.2,574/-	Rs. 16,877/-
Rs. 8 Lakh	Rs. 18,623/-	Rs. 16,194/-	Rs. 17,813/-	Rs. 3,206/-	Rs. 21,020/-
Rs. 9 Lakh	Rs. 19,847/-	Rs. 17,258/-	Rs. 18,984/-	Rs. 3,417/-	Rs. 22,401/-
Rs. 10 Lakh	Rs.21,223/-	Rs. 18,455/-	Rs.20,301/-	Rs. 3,654/-	Rs. 23,955/-
Rs. 20 Lakh	Rs. 32,389/-	Rs. 28,164/-	Rs. 30,980/-	Rs. 5,576/-	Rs. 36,557/-

In the period from July 2017 to November 2017, under this scheme 3,761 employees participated and 7248 employees opted to renew last year's policy under this scheme.

- According to information provided by The New India Assurance Co. Ltd. total employees who opted for this scheme is 11,009 and their total premium received is Rs. 17,30,97,145/-.
- According to information provided by Third Party Administrator (MDIndia) No. of claims settled is 1271 and the claim amount comes to Rs. 5,49,69,623/-.

### **(5) Pay Verification Unit**

Four Pay Verification Units at Mumbai, Pune, Nagpur, and Aurangabad have been established for verification of Pay Fixation of Gazetted and Non Gazetted Government employees as per the provision of Maharashtra Civil Service Rule (Revised Pay) 1998. Similarly, units at Nasik and Amravati have been re-established vide GR No.संकीर्ण.१००९/प्र.क्र. १६९/सेवा ९ दिनांक ६.११.२००९ and also new unit at KonkanBhavan has been started. At present, there are 7 Pay Verification Units working under the control of Directorate of Accounts and Treasuries. At present, verification of pay fixation as per 6<sup>th</sup> Pay Commission w.e.f 01.01.2006 vide Maharashtra Civil Service Rules (Revised Pay) 1998, done by Govt. Offices is going on. For that, estimated target of verification of service books is 5,60,444.

Sr. No.	Name of the Pay Verification Unit	Approx. No. of service books for verification	No. of verified Service Books	Balance Service Books for verification	No. of Service Books who's Pay Fixations are finally Certified		Target for the verification of Service Books for the Year 2018-2019
					4/2016 to 3/2017	04/2017 to 11/2016	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1.	Mumbai	90,917	63,345	27,572	9,714	3,843	15,000
2.	Konkan	64,147	37,943	26,204	3,944	1,888	15,000
3.	Pune	1,06,743	74,761	31,982	14,997	4,631	15,000
4.	Nasik	72,183	54,886	22,880	7,010	2,979	15,000
5.	Aurangabad	84,132	59,969	24,163	5,013	2,179	15,000
6.	Amravati	57,169	39,165	18,004	3,247	759	15,000
7.	Nagpur	85,153	66,130	19,023	4,528	1,081	15,000
<b>Total</b>		<b>5,60,444</b>	<b>3,96,199</b>	<b>1,64,245</b>	<b>48,453</b>	<b>17,360</b>	<b>1,05,000</b>

**Cases due for recovery upto December 2016 according to 6<sup>th</sup> Pay Commission.**

S. N.	Particulars	Pay Verification Unit							
		Mumbai	Konkan	Pune	Nagpur	A.Bad	Nasik	A.Vati	Total
1	2	3	4	5	6	7	8	9	10
1.	No. of total cases due for recovery upto last month.	2,162	2,000	1,362	3,495	3,455	2,354	2,238	<b>17,066</b>
2.	No. of total cases due for recovery in current month.	0	0	10	24	0	13	5	<b>52</b>
3.	<b>Total No. of cases for recovery.</b>	<b>2162</b>	<b>2000</b>	<b>1372</b>	<b>3519</b>	<b>3455</b>	<b>2367</b>	<b>2243</b>	<b>17118</b>
4.	Total amount due for recovery upto last month (Aprox).	62110689	81076619	72381486	113076572	181312064	91030101	80228988	<b>681216519</b>
5.	Amt. of recovery of over payment in the current month.	0	0	422160	1143246	0	608588	215533	<b>2389527</b>
<b>Total</b>		<b>62110689</b>	<b>81076619</b>	<b>72803646</b>	<b>114219818</b>	<b>181312064</b>	<b>91638689</b>	<b>80444521</b>	<b>683606046</b>

## **(6) VIRTUAL TREASURY**

### **Government Receipt Accounting System**

**Virtual Treasury:** In control of Finance Department under Directorate of Accounts & Treasuries, M.S., Mumbai, the State Government of Maharashtra has established a new Treasury Office in the year 2008 as “Virtual Treasury”. State Government has made available, using the Internet Banking facility to its citizens to pay tax or non-tax through its website Government Receipt Accounting System (GRAS) at <https://gras.mahakosh.gov.in>. The electronic Banking facility and e-Payment gateway procedure has been utilized in this system. The system has been developed by National Informatics Centre, Pune. Maharashtra Budget Manual explains the procedure for Accounting & Reconciliation of Government Receipts. But the new system of Government receipts using the electronics modes of payments have come into existence. The existing traditional system will also prevail. Virtual Treasury has been established for Accounting, Reconciliation and management of receipts through electronics medium using Payment Gateway. The Government has sanctioned 9 posts for Virtual Treasury, Mumbai. This Treasury has been established in 2008 & the existing GRAS system is presented to public in June 2010. This system caused expansion this office on a large scale providing convenience to pay from home to tax payers through e-Challans on 24 X 7 basis.

GRAS website provides facility to print challan for e-payment gateway as well as manual payment through banks at the banks counter. For this purpose to facilitate ease in payment in regard with all the concern department the required changes have been made in the Challan format. This system enables to remit all sorts of Government remittances of the Government departments, directly into the Government Account.

#### **Participating Government Offices in GRAS**

Currently the following departments are functioning through GRAS

1. Commissioner, State Excise.
2. Directorate of Accounts and Treasuries.
3. Inspector General of Registration.
4. Transport Commissioner.
5. Co-operation, Marketing and Textiles Department (Mantralaya).
6. Commissioner of Labour.
7. Directorate of Industrial Safety and Health.
8. Directorate of Insurance.
9. Directorate of Steam Boilers.
10. District and Sessions Court.
11. Food and Drugs Administration.
12. High Court.
13. Commissioner of Agriculture.
14. Directorate General of Information and Public Relations.
15. Settlement Commissioner and Director of Land Records.
16. Chief Metropolitan Magistrate, Bombay.

17. Finance Department (Mantralaya)
18. Principal Judge, City Civil and Sessions Court.
19. Revenue Department.
20. Chief Engineer, Electrical.
21. Chief Judge, Small Causes Court, Bombay.
22. Commissioner of Sales Tax.
23. Controller of Legal Metrology.
24. Directorate of Education.
25. Directorate of Geology and Mining.
26. State Commission and District Consumer Redressal Forum.
27. Commissioner of Police, Mumbai.
28. Directorate of Anti-corruption Bureau, M. S. Mumbai (Traffic).
29. Directorate of Medical Education and Research.
30. Directorate of Town Planning and Valuation.
31. Industrial Courts.
32. Labour Courts.
33. P. L. Deshpande Maharashtra Kala Academy.
34. Registrar of Firms.
35. Commissionerate of Animal Husbandary.
36. Commissionerate of Fisheries.
37. Maharashtra Institute of Labour Studies.
38. Commissionerate of Dairy Development.
39. Food, Civil Supplies and Consumer Protection Department.
40. Director General of Police.

The functioning of these departments through GRAS to collect & account the amount of revenue / Taxes have been started. The inclusion of other remaining departments in GRAS is going on.

**Participated Banks in the System:** The nationalized Banks mentioned hereunder are incorporated & authorized to remit amount through GRAS.

- |                        |                               |
|------------------------|-------------------------------|
| 1. Union Bank          | 10. Corporation Bank          |
| 2. Indian Bank         | 11. Punjab National Bank      |
| 3. IDBI Bank           | 12. Canara Bank               |
| 4. Bank of India       | 13. Andhra Bank               |
| 5. Bank of Baroda      | 14. Central Bank of India     |
| 6. State Bank of India | 15. Syndicate Bank            |
| 7. Dena Bank           | 16. Indian Overseas Bank      |
| 8. Vijaya Bank         | 17. Oriental Bank of Commerce |
| 9. Bank of Maharashtra | 18. Allahabad Bank            |

19. SBI ePay Payment Gateway :-

The facility to remit the Tax & non-tax amount using all kinds of Debit & Debit Card through SBI e-Pay Payment Gateway is now available on GRAS.

### **Development & Security of the System:**

The system has been developed by National Informatics Centre, Pune. To ensure all sorts of security the system has got audited by an expert organization in this field STQC, Pune a Central Government Organization & also a private empanelled Member Institute M/s. Control Case, Mumbai & M/s Cyber Q, Delhi. Also to rest sure about the security of the data of the system distinctive entry to the port is assured.

For Accounting of remittances through e-Challans, Virtual Treasury under Directorate of Accounts & Treasuries has been established at Mumbai. The jurisdiction of it is extended all over the Maharashtra & the daily work of it is expanding on a large scale. Virtual Treasury has to classify daily remittances Head, Sub-Head wise & has to account, reconcile them & has to prepare accounts of the actual receipts. Also it has to reconcile the accounts with participating Banks & RBI. The accounts of Virtual Treasury Office has been submitted to Accountant General on monthly basis. Being an online Treasury all the records & transactions are generated electronically, the work of this Treasury is computerized hence reconciliation work is more easy, fast & done in a secured manner.

### **Global Use :**

This System is made available to use anywhere at any time from any district of Maharashtra to remit tax or non-taxes in Government's Account relates with participating Government Department's office by Tax Payer, Institute & Government Offices.

Yearwise Colletion of Revenue though GRAS System is as given below. The following figures shows monthly Challan numbers & considering the actual revenue collected, indicates the expanding use & work flow.

<b>Financial Year</b>	<b>No. ofChallans</b>	<b>Amount (in Crores)</b>
2010-11	30,547	457
2011-12	1,23,352	10,365
2012-13	3,83,147	22,612
2013-14	17,65,143	27,044
2014-15	55,72,313	35,044
2015-16	71,19,948	46,082
2016-17	83,80,696	48,757
2017-18 (Till 30 <sup>th</sup> September, 2017)	47,92,661	24,728
<b>Total</b>	<b>2,81,67,807</b>	<b>2,15,089</b>

## **(7) Maharashtra Finance & Accounts Training Centre**

Directorate of Accounts & Treasuries has established six training Centre at divisional places under the control of Regional Joint Director of Accounts & Treasuries. The Training Centres are situated at Mumbai, Pune, Nasik, Nagpur, Amravati & Aurangabad. Due to changing nature of office work and introduction of various computerized systems in offices & changes in day to day working in Government offices, a need to enhance the training session was imminent. Hence new training programs were introduced as per directives vide Finance Department G.R.प्रशिका11.09/प्र.क्र 21/कोषा-प्र-3 मंत्रालय, मुंबईdt.26 November 2009as follows.

1. Training centres established by Director of Accounts & Treasuries are renamed as Maharashtra Finance & Accounts Training Centre (MFATC). Director, Accounts & Treasuries is the controlling authority for these centres.
2. The duration of M.A.L.F.A training course is 50 days & the duration for supervisory training course is 60 days. These sessions are held at Mumbai, Pune, Nasik, Nagpur, Amravati & Aurangabad. Recently module based system for this training session is introduced.
3. MALFA training sessions are organized thrice in a year & Maharashtra Finance & Accounts Supervisory training sessions are organized twice a year. 50% of lectures held during these sessions are conducted by Non Government officials who are invited as guest lecturers as they are experts in that field.
4. To enroll in these training sessions passing of specific departmental exam or working in accounts section is not binding or mandatory.

Training Programs conducted by Maharashtra Finance & Accounts Training Centre

Sr.No.	Details	2016-17	2017-18
(1)	(2)	(3)	(4)
A)	Maharashtra Accounts Clerks Training		
1	No. of sessions organized	17	16
2	Duration (days)	50	50
3	Enrollment	220	220
4	No. of admitted candidates	462	462
5	Tests conducted (No.)	27	26
6	Candidates who have completed the training satisfactorily	422	443
B)	Non Gazetted Supervisory Training class at Mumbai & Aurangabad		
1	No. of sessions organized	12	12
2	Duration (days)	60	60
3	Enrollment	220	220
4	No. of admitted candidates	165	215
5	Tests conducted (No.)	27	26
6	Candidates who have completed the training satisfactorily	165	215

Maharashtra Accounts & Local Fund Accounts class 3 departmental exam Part 1 & Part 2 is conducted by this Directorate. The exam is based on the training given in these sessions. Successful candidates from Part 2 of this examination are eligible to appear for MFAS Class 3 Exam.

Successful candidates of Maharashtra Finance & Account class 3 exam are directly appointed as Assistant Accounts Officers (Group B Gazetted) cadre of Maharashtra Finance & Accounts services. This appointment is a gateway of promotion for candidates in clerical cadre by which they get a post equivalent to two promotions in their cadre & eventually gives them an opportunity to become Accounts officers/Assistant Director/ Deputy Director by promotion.

**State Training Policy 2011:-** Training is imparted to all officers/employees belonging to Maharashtra Finance & Accounts cadre to increase the efficiency, and for effective administration at all levels of State Government Service. With the introduction of new technologies, various computerized systems are being introduced in day to day working which requires specialized training by experts in that field. Depending on this various training sessions are organized to employees/officers who are due for promotion and refresher training courses are also organized to update them with of latest technologies and subjects. Such kind of training is given by various institution authorized by Government. Details of training given during the year 2016-17 & 2017-18 by this institutions as instructed by Directorate of Accounts& Treasuries is as under.

Training Programs are arranged by Training Institutes in Financial Year 2016-17

S.N	Name of Institution	Cadre	No.of Slots &Duration	Attendance
1	YashwantraoChavan Academy of Development Administration,Pune	Joint Director, Deputy Director & Assistant Director	2 (Duration 5 days)	60
2	Vaikunth Mehta National Institute of Co-operative Management,Pune	Newly appointed Accounts Officer	3 (2 Slots of 5 days)	78
3	All India Institute of Local Self Government,Pune	Newly appointed Assistant Accounts Officers.	3 (3 Slots of 5 days)	74
4	VANAMATI, Nagpur	Newly appointed Accounts Officers	1(Duration 1 day)	27
<b>Total</b>			<b>9</b>	<b>239</b>



Training Programs organized by Training Institute in Financial Year 2017-18

S.N.	Name of Institution	Cadre	No.of Slots & Duration	Attendance
1	YashwantraoChavan Academy of Development Administration, Pune	Joint Director, Deputy Director & Assistant Director	5 (Duration 5 days)	141
2	Vaikunth Mehta National Institute of Co-operative Management,Pune	Accounts Officer	3 (Duration 5 days)	84
3	All India Institute of Local Self Government, Pune	Newly appointed Assistant Accounts Officer	4 (Duration 5 days)	111
<b>Total</b>			<b>12</b>	<b>336</b>

**Uniform Module :-**

Introduction of latest technologies in day to day working of Government employees has resulted in changes in routine Government procedure which requires organizing a uniform module training program for all employees/officers. Specialized training is also given to selected employees/officers to make them Master trainers for training other employees in their offices & region. Such training sessions are conducted at Directorate itself and at its divisional places and at Pay & Accounts office to train their employees. In this schedule, subjects pertaining to various service & financial rules, purchase procedure, various software packages used in day to day working are included. The Uniform Module training details are as below -

Training for Divisional Treasury Officers/Employees arranged by Directorate of Accounts and Treasuries and Joint Director, Accounts and Treasuries in Financial Year 2016-2017.

<b>Sr. No.</b>	<b>Division Name</b>	<b>Training Session No.</b>	<b>Trained employees</b>
1	Directorate of Accounts and Treasuries, Mumbai.	18	259
2	Pay and Accounts Office, Mumbai.	20	1201
3	Joint Director, Accounts and Treasuries, Konkan.	58	1222
4	Joint Director, Accounts and Treasuries, Pune.	68	2924
5	Joint Director, Accounts and Treasuries, Nasik.	41	1513

6	Joint Director, Accounts and Treasuries, Nagpur.	89	1665
7	Joint Director, Accounts and Treasuries, Aurangabad.	144	3139
8	Joint Director, Accounts and Treasuries, Amravati.	58	1414
	<b>Total</b>	<b>496</b>	<b>13337</b>

Details of Uniform Module Program in 2016-17 :-

Sr.No.	Division Name	Training Session No.	Trained Employee
1	Directorate of Accounts & Treasury, Mumbai	4	98
2	Pay & Accounts Office, Mumbai	3	495
3	Joint Director, Accounts & Treasury, Konkan	57	1020
4	Joint Director, Accounts & Treasury, Pune	68	2900
5	Joint Director, Accounts & Treasury, Nasik	34	1230
6	Joint Director, Accounts & Treasury, Nagpur	75	1720
7	Joint Director, Accounts & Treasury, Aurangabad	108	3500
8	Joint Director, Accounts & Treasury, Amravati	12	1267
	<b>Total</b>	<b>361</b>	<b>12230</b>

### **Special Training**

Training pertaining to specialized subjects and latest development in software used in Government is conducted at divisional level and in the Directorate. The details of such training are as under :-

Special Training Programs arranged by Directorate of Accounts and Treasuries in Financial Year 2016-2017 :-

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Stress Management	Directorate of Accounts and Treasuries, Mumbai dated 21.06.2016	1 (Duration 1 day)	48

2	Pay Fixation by 6 <sup>th</sup> Pay Commission	Bhiwandi-Nijampur City Municipal Corporation, Bhiwandi, Dist-Thane.	2 (Duration 1 day)	25
3	Financial Management and Income Tax (After Retirement)	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai dated 13.02.2017	1 (Duration 1 day)	30

Special Training Programs arranged by Directorate of Accounts and Treasuries in Financial Year 2016-2017 :-

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Financial Management and Retirement	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai dated 23.06.2017	1 (Duration 1 day)	30
2	Workshop regarding action to be taken in court matter.	P. L. Deshpande Maharashtra Art Academy, Prabhadevi, Mumbai dated 05.08.2017.	1 (Duration 1 day)	197
3	Orientation Training are newly appointment Treasury Officer	Directorate of Accounts and Treasuries, Mumbai dated 13, 14, 15 September, 2017	3 (Duration 1 day)	28

Special Training proposed by Directorate of Accounts & Treasuries in Year 2017-18

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Financial Management and Retirement	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	1 (Duration 1 day)	30

2	Stress Management	Directorate of Accounts and Treasuries, Mumbai.	6 (Duration 1 day)	150
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**Master Trainers Training :-**

Under State Training program it is binding to arrange various training programs to train officers & employees at all levels. This Directorate is ensuring that all officers/employees of this Department are trained in latest techniques and various subjects to make them efficient and ready to face any challenges that come across. This Directorate is conducting training sessions for Master Trainers who in future give training at Divisional level.

**Special Study Programme :-**

Two Clas-1 Officers under the Directorate are nominated for two years Post Graduate Diploma in Management (Financial Management) (PGDM (FM)) programme held by National Institutes of Financial Management (NIFM) Government of India Institutes Faridabad and Haryana.

Table No. 1.  
Budgetary Provision of Accounts Training Classes.

(Rs. In Lakh)

S.N.	Programme	Actual 2016-2017			Budget Estimate 2017-2018	Revised Estimate 2017-2018	Budget 2018-2019
		Non Plan	Plan	Total			
1	2	3	4	5	6	7	8
	<b>(A) Activity Classification</b>						
	Minor Head 003 Accounts Training Classes (Committed)						
	Minor Head 003 Total	<b>150.29</b>	<b>0.00</b>	<b>150.29</b>	<b>160.03</b>	<b>180.88</b>	<b>175.03</b>
	<b>(B) Objectwise Classification</b>						
	<b>Accounts Training Class</b>						
	Salary	128.47	0.00	128.47	133.74	160.00	148.45
	Wages	0.07	0.00	0.07	0.08	0.08	0.08
	Overtime Allowances	0.00	0.00	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	0.95	0.00	0.95	1.35	1.15	1.15
	Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00
	Travelling Allowances	0.87	0.00	0.87	1.35	0.92	1.48
	Office Expenses	8.20	0.00	8.20	8.95	8.05	9.71
	Rent, Rates and Taxes	0.13	0.00	0.13	0.15	0.15	0.15
	Exps on Computerisation	0.00	0.00	0.00	0.01	0.00	0.01
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Services	11.60	0.00	11.60	14.40	10.53	14.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>150.29</b>	<b>0.00</b>	<b>150.29</b>	<b>160.03</b>	<b>180.88</b>	<b>175.03</b>
	<b>(C) Sources of Finance</b>						
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>150.29</b>	<b>0.00</b>	<b>150.29</b>	<b>160.03</b>	<b>180.88</b>	<b>175.03</b>

**(8) NATIONAL PENSION SCHEME  
STATE RECORD KEEPING AGENCY, MUMBAI.**

**1) NATIONAL PENSION SCHEME :-**

Vide Government of Maharashtra, Finance Department, Government Resolution No. Aniy-1005/126/Seva-4 dated 31/10/2005 State Government has made applicable Central Government based **Defined Pension Contribution Scheme** for those employees who appoints in State Government on or after 01/11/2005. Vide Government of Maharashtra, Finance Department, Government Resolution No. Aniy-1007/18/Seva-4 dated 07/07/2007 State Government has made laid down the procedure to be followed to implementation of this scheme. For implementation of this scheme, State Record Keeping Office is established under the control of Directorate of Accounts and Treasuries. Thereafter vide Government of Maharashtra, Finance Department, Government Resolution No. Aniy-2012/C.R.96/Seva-4 dated 27/08/2014 State Government has merge **Defined Pension Contribution Scheme** into Central Government regulated "**NATIONAL PENSION SCHEME**".

After participation in the Central Government regulated **NATIONAL PENSION SCHEME**, State Record Keeping Office is established as State Nodal Office and Director, Directorate of Accounts and Treasuries is appointed as State Nodal Officer.

In regards to implementation of NATIONAL PENSION SCHEME and as per the direction of Central Government established Pension Fund Regulatory and Development Authority (PFRDA) on 10th October, 2014 agreements has been made with National Pension Scheme Trust (NPS Trust) with recommendation of PFRDA agreement has also been made as Central Record Keeping Agency (CRA) with National Security Depositories Limited-e-Governance Infrastructure Limited (NSDL) on 10th October, 2014. Vide Government of Maharashtra, Finance Department, Government Resolution No. Aniy-2015/NPS/C.R.32/Seva-4 dated 06/04/2015, procedure is laid down to implement this scheme.

Under this scheme deduction of employees contribution and equal employers contribution is to done at the same time through monthly pay bill and deposited in respective Head of Accounts simultaneously. The monthly deducted employee's contribution is based on 10% of his/her Basic Pay plus Dearness Pay (if applicable) plus Dearness Allowance. After monthly reconciliation by Treasuries of deducted

contributions, the said amount is withdrawn monthly through laid down procedure and transfer to TRUSTEE BANK for Investment. These contributions are made available through TRUSTEE BANK for investment to Fund Managers who are appointed by recommendation of Pension Fund Regulatory and Development Authority (PFRDA).

Vide Finance Department Letter No. Aniyo-2014/C.R. 120/Seva.4 dated 12/01/2015 State Government has sanctioned to invest the contributions, but as per PFRDA letter No. PFRDA/16/3/12/0001/2017 REG-PF letter dated 31.10.2017 to invest the contribution in **1) SBI Pension Fund Pvt. Ltd.- 33%** **2) UTI Limited-34%** **3) LIC Pension Fund Pvt. Ltd.- 33%**. Thereafter these funds will be invested by Fund Manager in **1) Government Securities upto-50%** **2) Debt Securities upto-45%** **3) Money Market instrument upto-5%** **4) Equity upto-15%** 5) Asset backed, Trust and miscellaneous investments upto-5%.

In regards to implementation of this scheme, records and accounts are maintained by Central Record Keeping Agency and at the end of every financial year annual statement is made available to every employee.

Under National Pension Scheme, as per the direction of Pension Fund Regulatory and Development Authority (PFRDA) and as per the agreement made with National Security Depositories Limited-e-Governance Infrastructure Limited (NSDL) as Central Record Keeping Agency (CRA) at present following service charges are to be made to NSDL = **1) Registration and issue of PRAN Kit – Rs. 40/-** **2) Annual Maintenance Charges - Rs. 95/-** **3) Transaction charges – Rs. 3.75/-**

**2) Vide Government of Maharashtra, Finance Department, and Government Resolution No. Aniyo-2015/NPS/C.R.32/Seva-4 dated 06/04/2015, following responsibilities are laid to concern authorities:**

**A) Pension Fund Regulatory and Development Authority (PFRDA):-**

- Duties prescribed under **PFRDA** Rules, 2013.
- Implementation, Control and Fund Management of National Pension Scheme.
- To decide procedure in respect of Education and training for implementation of this scheme.

- Action to be taken in respect of investment of contribution. Control on Fund Manager on their work procedure.
- To resolve the grievances of Contributors.

**B) Central Record Keeping Agency :-**

- Registration and allotment of Permanent retirement account number (PRAN)
- To issue I-PIN/T-PIN TO contributors.
- To maintain accounts of contributors.
- To update changes in record of contributors.
- To issue annual statement in respect of contribution and profit there on to every contributor.
- To resolve the grievances of Employees.

**C) Office of State Record Keeping Agency Directorate of Accounts and Treasuries:-**

**This office works as :-**

- Nodal Officer control the workings of Central Record Keeping Agency and Treasury Officers.
- To watch and control Treasury Officers/Deputy State Record Keeping officer in respect time bound transfer of employee's contribution to Trustee Bank.
- To resolve the grievances raised on Drawing and Disbursing Officers and Treasury Officers in respect of deposit of employees contributions, missing credits and PRAN kit etc.
- To make payment of service charges as per the agreement to Central Record Keeping Agency on the basis of report obtained from Treasury Officers.
- To resolve the grievances raised on Drawing and Disbursing Officers/Treasury Officers in respect of deposit of contributions under Defined Pension Contribution Scheme.



- To sanction Refund Cases which are prior to 31/03/2015 and sent those refund cases which are of after 31/03/2015, to Central Record Keeping Agency.
- To sanction the interest on Tier-2 contributions of Defined Contribution Pension Scheme based on the deposit report received from Treasuries.
- To develop system, to keep data base and training to treasury personnel.

**D) Responsibilities of Treasury officers in NPS :-**

- To verify and confirm of all Drawing and Disbursing Officers have been registered at Central Record Keeping Agency.
- To verify and confirm in respect of obtaining of PRAN to employees who are appointed after 01/11/2005. In this regard sent received forms to Central Record Keeping Agency and to complete the procedure of their registration.
- To transfer the contributions of employees deposited through Pay Bills as well as Challans to Trustee Bank within prescribed time limit.
- To resolve the grievances of contributors in respect of this scheme, complete the procedure in respect of Refund Cases and to do necessary procedure to update the record of contributors.
- To update the Annual Statement of Defined Contribution Pension Scheme, complete the procedure of missing credits, of refund cases and call back the amount wrongly deposited at Central Record Keeping Agency, and reconcile the amount deposited under this scheme.

**E) Responsibilities of Drawing and Disbursing officers in NPS :-**

- To complete the registration procedure of the employees who are appointed on or after 01/11/2005 on regularized pay scales through proper authority sanctioned by State Government. Issue PRAN kit, I-PIN, T-PIN received from Central Record Keeping Agency to concern employees and record it in respective employee's Service Book.
- Recover employees' contribution and employers' contribution through Pay Bill and reconcile the amount.
- To contact and resolve the matters with Treasury Officers in respect of changes of employees details, refund cases and grievances of employees.

### 3) Sanctioned Staff Pattern of State Record Keeping Agency:

Vide Government of Maharashtra, Finance Department, Government Resolution No. Sev.Prav. 10.07/C.R.74/KoshaPrasha4 dated 09/07/2007, State Government has sanctioned 20 new posts to the office of State Record Keeping Agency working under Directorate of Accounts and Treasuries. At present vide Government of Maharashtra, Finance Department, Government Resolution No. Sev.Prav. 2017/C.R. 33/KoshaPrasha3 dated 07.10.2017, State Government has sanctioned extension to these 20 posts for the period 01/10/2017 to 31.12.2017.

Sr. No.	Cadre	Post	Pay Scale	No. of Posts
1.	Maharashtra Finance and Accounts Class – I (Senior)	Deputy Director	15600-39100 Grade pay 6600	02
2.	Maharashtra Finance and Accounts Class – II (Gazetted)	Accounts officer	9300-34800 Grade pay 4600	05
3.	Maharashtra Finance and Accounts Class – II (Gazetted)	Assistant Accounts officer	9300-34800 Grade Pay 4400	05
4.	Senior Clerk	Junior Accountant	5200-20200 Grade Pay 2800	01
5.	Stenographer (Higher Level)	Stenographer (Higher Level)	9300-34800 Grade Pay 4400	01
6.	Stenographer (Lower Level)	Stenographer (Lower Level)	9300-34800 Grade Pay 4300	01
7.	Clerk cum Typist	Accounts Clerk	5200-20200 Grade Pay 1900	04
8.	Peon	Peon	4440-7440 Grade Pay 1300	01
<b>Total</b>				<b>20</b>

**At present, Deputy Director-01, Account Officer-02 posts, Accounts Clerk-04 posts and Peon-01 are vacant as on 31.10.2017.**

- 4) Year wise details of number of employee's contribution deposited and deposited interest thereon for the period 2007-2008 to 2014-2015 at office of State Record Keeping Agency :-

<b>Financial Year</b>	<b>Employees contribution (Rs.)</b>	<b>Government contribution (Rs.)</b>	<b>Total Interest (Rs.)</b>	<b>Total Amount (Rs.)</b>
2007-08	144232102	144232102	6237729.918	294701933.9
2008-09	529987239	529987239	68370549.44	1128345027
2009-10	991415769	991415769	185992991	2168824529
2010-11	1342449730	1342449730	387460817.9	3072360278
2011-12	1863410413	1863410413	637630968.9	4364451795
2012-13	2512967743	2512967743	1096612282	6122547768
2013-14	3898992565	3898992565	1753251634	9551236764
2014-15	5419714296	5419714296	2750990774	13590419366
<b>Total</b>	<b>16703169857</b>	<b>16703169857</b>	<b>6886547747</b>	<b>40292887461</b>

- 5) **Year wise Refund Cases of Defined Contribution Pension Scheme (Head 83420088) –**

Vide Government of Maharashtra, Finance Department, Government Resolution No. Aniyo.1009/C.R. 1/Seva 4 dated 12/11/2010 and vide Government of Maharashtra, Finance Department, Government Resolution No. Aniyo.2014/C.R. 45/Seva 4 dated 08/05/2014, State Government has sanctioned refunds under Defined Pension Contribution Scheme to the following reasons: 1) Death of employees 2) Resignation before superannuation retirement (before 58/60 years) 3) Refund of employees contribution to those employees who have joined on or after 01/11/2012 but for whom provisions of Maharashtra Civil Service (Pension) Rules 1982 are made applicable 4) Superannuation Retirements.

(Amount in thousand)

Sr.No.	Year	Refund Cases	Sanctioned Grant	Allocated Grant
1	2011-12	25	1125	1102
2	2012-13	56	3000	1484
3	2013-14	58	3000	2892
4	2014-15	275	30000	28367
5	2015-16	412	40000	32386
6	2016-17	147	50000	22343
7*	2017-18 (Upto Oct 2017)	410	100000	23535
8	2018-2019 (Proposed Grant)		100000	

\* In this year total refund proposals have been received and grant is allocated for 189 proposals upto 31.10.2017.

**6) Details of Treasury wise Registration of Drawing and Disbursing Officer and number of employees under National Pension Scheme at Central Record Keeping Agency :**

Sr. No.	Name of Treasury and its code	Registration code of Treasury at Central Record Keeping Agency	Number of Drawing and Disbursing Officers registered at Central Record Keeping Agency	Number of Registered Employees
1	Thane Treasury -(1201)	4029115	442	15,094
2	Raigad-Alibag Treasury - (1301)	4029071	363	4,490
3	Ratnagiri Treasury - (1401)	4029082	256	3,505
4	Sindhudurg Treasury - (1501)	4031075	217	2,543
5	Palghar Treasury - (1601)	4029196	316	4,405
6	Pune Treasury -(2201)	4029060	740	23,365
7	Satara Treasury - (2301)	4029093	354	5,496
8	Sangli Treasury - (2401)	4031134	312	5,517
9	Solapur Treasury - (2501)	4029104	335	7,917
10	Kolhapur Treasury - (2601)	4029001	411	7,366
11	Aurangabad Treasury - (3101)	4028931	459	10,066
12	Parbhani Treasury - (3201)	4029185	236	3,166
13	Beed Treasury - (3301)	4031086	280	4,435
14	Nanded Treasury - (3401)	4029034	417	6,654
15	Osmanabad Treasury -(3501)	4031090	237	3,712
16	Jalna Treasury - (3601)	4029174	223	3,839

17	Latur Treasury - (3701)	4029012	287	4,003
18	Hingoli Treasury - (3801)	4031156	159	2,816
19	Gondia Treasury - (4401)	4028986	229	5,018
20	Wardha Treasury - (4501)	4029126	253	3,142
21	Nagpur Treasury - (4601)	4029023	634	17,047
22	Bhandara Treasury - (4701)	4028942	234	3,311
23	Chandrapur Treasury - (4801)	4028964	427	4,914
24	Gadchiroli Treasury -(4901)	4028975	427	7,246
25	Nasik Treasury - (5101)	4029056	676	9,522
26	Dhule Treasury - (5201)	4031145	278	4,470
27	Jalgaon Treasury - (5301)	4028990	437	5,486
28	Ahmadnagar Treasury - (5401)	4028916	470	6,283
29	Nandurbar Treasury - (5501)	4029045	324	3,284
30	Amravati Treasury - (6101)	4029163	497	8,624
31	Akola Treasury - (6201)	4028920	258	3,966
32	Buldana Treasury - (6301)	4028953	301	4,570
33	Yavatmal Treasury - (6401)	4029141	457	6,601
34	Washim Treasury - (6501)	4029130	173	2,532
35	Pay and Accounts office - (7101)	4031985	616	37,510
36	State Record Keeping Agency	4014721	3	1
<b>Total</b>			<b>12738</b>	<b>251916</b>

**7) Year wise amount deposited under Defined Contribution Pension Scheme transferred to National Pension Scheme through Trustee Bank in the year 2016-2017**

Financial Year	Employees Contribution (Rs.)	Employer Contribution (Rs.)	Total (Rs.)
2007-2008	14,12,22,107.74	14,12,22,107.74	28,24,44,215.48
2008-2009	53,67,88,005.44	53,67,88,005.44	1,07,35,76,010.88
2009-2010	1,03,38,44,665.69	1,03,38,44,665.69	2,06,76,89,331.38
2010-2011	1,45,62,33,669.45	1,45,62,33,669.45	2,91,24,67,338.90
2011-2012	2,10,59,53,528.91	2,10,59,53,528.91	4,21,19,07,057.82
2012-2013	3,01,37,15,124.37	3,01,37,15,124.37	6,02,74,30,248.74
2013-2014	4,71,97,43,255.91	4,71,97,43,255.91	9,43,94,86,511.82
2014-2015	6,19,49,84,992.77	6,19,49,84,992.77	12,38,99,69,985.54
2015-2016	56,48,59,076.51	56,48,59,076.51	1,12,97,18,153.02
2016-2017	7,05,80,258.92	7,05,80,258.92	14,11,60,517.84
<b>Total</b>	<b>19,83,79,24,685.71</b>	<b>19,83,79,24,685.71</b>	<b>39,67,58,49,371.42</b>

**Legacy amount have transferred to NPS.**

**8) Amount transferred to Trustee Bank under National Pension Scheme for the period 01/04/2015 to 31/10/2017 by Treasuries :-**

Sr. No.	Name of Treasury with code	Treasury code	DTO NO	Amount transferred between 01.04.2015 to 31.10.2017
1	Thane Treasury -(1201)	001201	4029115	2,04,90,41,058.00
2	Raigad-Alibaug Treasury - (1301)	001301	4029071	57,28,85,736.00
3	Ratnagiri Treasury - (1401)	001401	4029082	45,42,17,460.00
4	Sindhudurg Treasury - (1501)	001501	4031075	33,36,47,542.00
5	Palghar Treasury - (1601)	001601	4029196	55,06,26,146.00
6	Pune Treasury -(2201)	002201	4029060	3,16,71,28,426.00
7	Satara Treasury - (2301)	002301	4029093	71,47,62,202.00
8	Sangli Treasury - (2401)	002401	4031134	74,36,26,910.00
9	Solapur Treasury - (2501)	002501	4029104	1,07,40,21,556.00
10	Kolhapur Treasury - (2601)	002601	4029001	98,72,29,108.00
11	Aurangabad Treasury - (3101)	003101	4028931	1,37,44,62,464.00
12	Parbhani Treasury - (3201)	003201	4029185	40,79,16,120.00
13	Beed Treasury - (3301)	003301	4031086	61,14,79,130.00
14	Nanded Treasury - (3401)	003401	4029034	90,21,57,058.00
15	Osmanabad Treasury -(3501)	003501	4031090	49,93,36,322.00
16	Jalna Treasury - (3601)	003601	4029174	51,98,34,378.00
17	Latur Treasury - (3701)	003701	4029012	55,54,52,708.00
18	Hingoli Treasury - (3801)	003801	4031156	35,27,20,678.00
19	Gondia Treasury - (4401)	004401	4028986	68,93,94,484.00
20	Wardha Treasury - (4501)	004501	4029126	38,05,92,022.00
21	Nagpur Treasury - (4601)	004601	4029023	2,29,08,56,486.00
22	Bhandara Treasury - (4701)	004701	4028942	41,73,48,386.00
23	Chandrapur Treasury - (4801)	004801	4028964	68,91,16,128.00
24	Gadchiroli Treasury -(4901)	004901	4028975	94,41,71,980.00
25	Nasik Treasury - (5101)	005101	4029056	1,43,64,07,758.00
26	Dhule Treasury - (5201)	005201	4031145	57,67,62,850.00
27	Jalgaon Treasury - (5301)	005301	4028990	72,72,38,934.00
28	Ahmadnagar Treasury - (5401)	005401	4028916	82,84,52,682.00
29	Nandurbar Treasury - (5501)	005501	4029045	46,57,07,770.00
30	Amravati Treasury - (6101)	006101	4029163	1,10,24,71,928.00
31	Akola Treasury - (6201)	006201	4028920	49,76,43,790.00
32	Buldana Treasury - (6301)	006301	4028953	55,79,29,076.00
33	Yavatmal Treasury - (6401)	006401	4029141	86,40,14,744.00
34	Washim Treasury - (6501)	006501	4029130	33,94,86,930.00
35	Pay and Accounts office - (7101)	007101	4031985	4,97,24,38,536.00
36	State Record Keeping Agency	MAHA001	4014721	52,58,601.52
<b>Total</b>				<b>3365,58,38,087.52</b>

**Transfer the contribution of National Pension Scheme to Trustee Banks in time.**

As per the Para no. 32 of Government Resolution No.अंनियो-2015/एन.पी.एस/प्र.क्र.32/सेवा-4, dated 06.04.2015 after reconciliation of the amounts of NPS, the concern District Treasury Officer prepares the Subscriber Contribution File in respect of the contribution deducted from the Pay Bills passed and uploads the same to the computer system of the Central Record Keeping Agency as shown in the following details. However, the amount of the uploaded file has to be sent to the Trustee Bank within five working days from the date of receipt of Transaction ID without fail.

1) Contribution deducted from the Pay Bill passed from the 1st to 18th day of every month shall be uploaded up to 25th day of that month.

2) Contribution deducted from 19th to the last day of the month shall be uploaded up to 10th day of the next month.

Table No. 1.  
Budgetary Provision of State Record Keeping Agency.

(Rs. In Lakh)

S.N.	Programme	Actual 2016-2017			Budget Estimate 2017-2018	Revised Estimate 2017-2018	Budget 2018-2019
		Non Plan	Plan	Total			
1	2	3	4	5	6	7	8
	<b>(A) Activity Classification</b>						
	Minor Head 099 New Defined Contribution Pension Scheme (Committed)						
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>810.49</b>	<b>0.00</b>	<b>810.49</b>	<b>1323.50</b>	<b>1202.65</b>	<b>1335.04</b>
	<b>(B) Objectwise Classification</b>						
	<b>099 New Defined Contribution Pension Scheme</b>						
	Salary	95.51	0.00	95.51	112.00	112.00	123.54
	Wages	0.00	0.00	0.00	0.00	0.00	0.00
	Overtime Allowances	0.00	0.00	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	2.32	0.00	2.32	3.00	3.00	3.00
	Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00
	Travelling Allowances	0.71	0.00	0.71	2.00	1.80	2.00
	Office Expenses	1.79	0.00	1.79	5.00	4.50	5.00
	Rent, Rates and Taxes	0.00	0.00	0.00	0.00	0.00	0.00
	Exps on Computerisation	0.04	0.00	0.04	1.50	1.35	1.50
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Services	710.12	0.00	710.12	1200.00	1080.00	1200.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>810.49</b>	<b>0.00</b>	<b>810.49</b>	<b>1323.50</b>	<b>1202.65</b>	<b>1335.04</b>
	<b>(C) Sources of Finance</b>						
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>810.49</b>	<b>0.00</b>	<b>810.49</b>	<b>1323.50</b>	<b>1202.65</b>	<b>1335.04</b>



## **(9) Payment of Pension through Treasuries**

### **Nivruttivetanvahini :-**

'Nivruttivetanvahini' is a centrally web based software program regarding the payment and process of pension of the pensioners drawing pension from Treasuries of Maharashtra State Government. The main functionalities of this program are as follows :-

- 1) The identification of the pensioners and information regarding the first payment to the pensioners (including commutation and gratuity) is received online from Office of the Accountant General.
- 2) As per the Government Resolution No. संकीर्ण 2015/प्र.क्र.83/कोषा प्रशा-5, दिनांक 30/12/2015, pensioners are not required to present themselves personally for the identification at the Treasuries. All documents regarding the identifications are uploaded by the concerned Drawing and Disbursing Officer in the 'Nivruttivetanvahini'. The identification of the pensioner is done on the basis of these documents.
- 3) The change statement and the related monthly bill of pension is prepared in the 'Nivruttivetanvahini'.
- 4) The life certificate of the pensioners are collected every year in the month of November. These life certificates are then duly registered in the 'Nivruttivetanvahini' against the name of each pensioner.
- 5) As per the Government Resolution No. Misc.1015/C.R.24/Try.Admn-5, dated 01/12/2015, Government of Maharashtra approved the submission of Digital Life Certificate by the pensioners through JeevanPramaanPranali developed by National Informatics Centre (NIC).
- 6) Submission of Digital Life Certificate is the additional facility provided to the pensioners for submitting the life certificates.
- 7) 'Nivruttivetanvahini' facilitates the transfer of pension payment orders across Treasuries/Office of the Accountant General.
- 8) All the bills related to the pensions are prepared in 'Nivruttivetanvahini' as per requisite Performa. The pension is directly credited to the respective bank account of the pensioners.

- 9) The pensioners can get the details of the pension received by him in the 'Pensioners Corner' tab provided in the 'Nivruttivetanvahini'.
- 10) 'Nivruttivetanvahini' is also able to communicate with outside systems such as 'Sevaarth', 'BEAMS', 'Arthavahini', 'SBI CMP Portal', 'JeevanPramaan Portal' and 'System of Accountant General' etc.
- 11) A list of pensioners eligible for Income Tax deduction is obtained from the Pension System. Pensioners submit the details of their saving in the Financial Year to the Treasury which after considering the saving deducts Income Tax and issues Form 16 obtained via website of Income Tax.

The facility of preparing pension cases of the Government servants online has been provided to all Drawing and Disbursing officers who submit pay bills through 'Sevaarth' system. As per GR No.Senive-2014/CR 36/seva-4, dated 02/07/2015 a utility is provided in the 'Sevaarth' to compulsorily prepare and submit all the pension cases through 'Nivruttivetanvahini' which are then submitted to the Office of the Accountant General online.

**Table No.1:-**

Year wise number of pensioners and expenditure on pension of State Government pensioners /family pensioners.

S.N		2016-20176		2017-2018		2018-2019	
		No. of pensioners	Amt. (in Rs.)	No. of pensioners	Amt. (in Rs.)	No. of pensioners	Amt. (in Rs.)
1	State Govt. Pensioners	418979	77320071970	420856	66629204557	444041	125531849293
2	Family pensioners	192970	21475273062	196455	18747992950	225508	38541237955
<b>Total</b>		<b>611949</b>	<b>98795345031</b>	<b>617311</b>	<b>85377197507</b>	<b>669548</b>	<b>164073087248</b>

**Note:-**The information for the year 2016-2017 is for 12 months whereas the information for the year 2017-2018 is for 9 months.

**Table No. 2:-**

Year wise number of pensioners and expenditure on pension of pensioners from other State Government, Railways, Defense Services, Indian Administrative Services and political pensioners including family pensioners.

Sr. No		2016-2017		2017-2018		2018-2019	
		No. of pensioners	Amount (Rs)	No. of pensioners	Amount (Rs)	No. of pensioners	Amount (Rs)
1	Other Pensioners (Including Family Pensioners)	127928	28492557890	130089	25068360574	141099	25068360574

**Note:-**The information for the financial year 2016-2017 is for 12 months whereas the information for the financial year 2017-2018 is for 9 months.

### **(10) Information regarding work of Other Offices.**

Inspection Unit has been formed vide Government of Maharashtra, Finance Department circular no. MISC-1009/CR 21/TRP 5, dated 12.12.2009, for inspection of Personal Ledger Accounts of Other Government Departments and Private Educational Institutions in Mumbai Division under administrative control of Joint Director (Vigilance).

Posts created for this unit are as under :

- 1) 1. Accounts Officer – Head of Inspection Team.
- 2) Assistant Accounts Officer.
- 3) Junior Accountant.
- 4) Accounts Clerk.

This inspection unit has been assigned the duty of inspecting Personal Ledger Accounts as per balance amount of the said PLAs received from the Pay and Accounts Office, Mumbai at the end of every Financial Year.

Total 126 PLAs are active as per the statement as on 31.03.2017 of Reserve Bank of India. Necessary action taken by Inspection Unit, Mumbai is as under :-

Sr. No.	Details	No. of Accounts	PLA Holder surrendered the amount as per objected by the Inspection Team (In Crore).
1.	First Round Period (February 2010 to June 2017)	197	Rs. 465.56
2.	Second Round Period (July 2017 to December 2017)	13	Rs. 3.51
<b>Total</b>			<b>Rs. 468.51</b>

Apart from this vide orders of the Directorate of Accounts and Treasuries dated 30.04.2012 the details of the inspection of PLAs by the Store Verification Unit during 2017-18 ( March 2017 to December 2017),under control of regional Joint Director are as under :

Sr. No.	Regional Joint Director	Total PLA Accounts	Inspected PLAs during 2017-2018
1.	Konkan Region	709	0
2.	Nagpur Region	393	5
3.	Nasik Region	1711	3
4.	Aurangabad Region	1736	13
5.	Amravati Region	547	0
6.	Pune Region	1305	12

Out of 42 Judicial PLAs as per list received from the Pay and Accounts Office, Mumbai, inspection of 8 PLAs has been completed. But as it was observed that the working of these PLAs is not in accordance with rules, inspection of remaining PLAs has been adjourned. Priority for inspection of the PLAs having serious irregularities is being given.

Mumbai unit has set a goal of inspecting 30 PLAs in the Financial year 2018-19.

#### **(IV) Information regarding Pay & Accounts Office, Mumbai**

1. The Pay and Accounts Office was established under the control of the State Government on 1st April, 1955 to deal with all Government transactions arising in Greater Mumbai. Before introduction of the scheme of keeping departments of central financial transaction, all the payments and maintenance of accounts relating to central financial transactions prior to 1st October, 1976 were rendered by this office. This office is responsible for all the service payments and maintenance of the accounts of the State Government transactions arising in Greater Mumbai. Payments are made on conducting a check on the same lines and to the same extent as was done by any audit office. Nevertheless this account check is not constitutional. This work is done as a departmental scheme. The accounts of such payments including the transactions recorded in the accounts rendered by the Reserve Bank of India are compiled and the compiled accounts are submitted to the Accountant General, Mumbai.

**1.1** Consistent with financial transactions in respect of State and Central Government arising in Greater Mumbai. This office is divided into several branches.

**1.2 Audit Branch :** This branch deals with salaries and emoluments of Hon. Governor, Chief Minister, Ministers, Speaker, Chairman and Members of both the houses of the Legislature, Judges of High Court, Lokayukta and Uplokayukta etc. In addition to that deals with the medical reimbursement bills, travelling bills of Ex. MLAS and MLCS as well as issue of Income Tax Form 16, salary slips and maintenance of leave account of Hon. High Court Judges and Lokayukta and Uplokayukta.

Further this branch also deals with pay and allowances etc. of Gazetted and Non-Gazetted officers and staff working in Greater Mumbai. In addition pre check of contingencies, grant-in-aid, refund bills, deposits and advances submitted by Drawing and Disbursing Officers of the Government offices and the bills submitted on the basis of authorities issued by Accountant General, Mumbai.

**1.3 State Account :** This branch deals with the compilation of accounts of State Government transactions and submissions of compiled accounts to the Accountant General. Moreover this branch maintains the accounts of central finance transactions (Pension). In addition to this work this branch also certifies consolidated Treasury Receipt of Public Works Department, to ensure the receipt of amount deposited into Government account.

**1.4 Post Audit Section :** This section deals with the post audit of the contingency expenditure bills and travelling allowance bills which are below Rs. 25000/-. The discrepancies noticed during the post audit are conveyed to the respective Government offices and follow up of the compliance is taken by this section.

**1.5 Broad Sheet Section :** This section maintains various broad sheets.

**1.6 NPSS Section :** This is independent section which deals with keeping accounts of the subscribers under National Pension Scheme (earlier Defined Contribution Pension Scheme). The Government employees who are appointed in the Government Service on or after 01.11.2005 are members of this scheme.

**1.7 Pension Section :** This branch deals with the monthly pension payment to the pensioners of State, Central and other State Governments. Under section 3 of the Maharashtra Right to Public Service Act – 2015, payment of monthly pension and family pension is being notified as public service. In this regard Assistant Pay and Account Officer has been nominated as a Designated Officer and Pay And Account Officer has been designated as a first Appellate Authority. In compliance of the provision in this act the suitable measures have been taken to ensure the payment of pension on first day of the month to all the pensioners. Necessary action is being taken at Directorate of Accounts and Treasury level to communicate the changes in the pension to all pensioners via sms service.

**1.8 Cash And Cheque Section :** This section deals with receiving the bills and payment of the same by ECS/NEFT as well as cheque.

**1.9 Computer Section :** The accounts in this office are being prepared on computerised system after compilation the account is submitted to Accountant General, Mumbai. The entire process of receiving the bills from Drawing And Disbursing Officers, distribution of cheques and accounting of the transactions has been computerised. Due to computerisation it is possible for this office to provide all the receipt and payment positions of the Government financial transaction in Greater Mumbai on daily basis. Moreover pension bills of all the State Government pensioners and some of the other State pensioners have been generated through computerised system. The monthly pension of the said pensioners has been made by ECS/NEFT. Hence, it is possible for this office to make payment of pension on due date. Payments of all the bills presented to this office are made by NEFT. From April - 2012 onwards the salary bills of the Government staff generated through IFMS “Sevaarth” application developed by TCS are accepted by this office.

In the year 2016-2017, it is proposed to computerise entire accounting system in this office with the help of VLC software which is being used in

Accountant General Office, Mumbai. Moreover, it is also proposed to make available the reconciliation process of this office on the software which is used in Accountant General Office, Mumbai.

**1.10 Establishment, Control And Record Section :** These section deals with the establishment matters, to maintain co-ordination among various sections in this office, to examine the rules and orders issued by Government and Accountant General Office, to organise training camps, seminars of the Drawing And Disbursing Officers by the order of the superior authority with a view to communicate the changes that took place in Government working process from time to time. The registry and record section deals with keeping record of the letters received from other offices and to dispatch letters to other offices.

**1.11**The Pay And Accounts Officer is the head of this office. He is assisted by The Deputy Pay and Accounts Officers, Assistant Pay and Accounts Officers, Assistant Accounts Officers and Senior Accountants etc.



Table No. 1.  
Budgetary Provision of Pay and Accounts Office.

(Rs. In Lakh)

S.N.	Programme	Actual 2016-2017			Budget Estimate 2017-2018	Revised Estimate 2017-2018	Budget 2018-2019
		Non Plan	Plan	Total			
1	2	3	4	5	6	7	8
	<b>(A) Activity Classification</b>						
	Minor Head 096 Pay and Accounts Office (Committed)						
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>2472.59</b>	<b>0.00</b>	<b>2472.59</b>	<b>2948.95</b>	<b>2569.09</b>	<b>3093.01</b>
	<b>(B) Objectwise Classification</b>						
	<b>Pay and Accounts Office, Mumbai.</b>						
	Salary	2357.81	0.00	2357.81	2779.02	2435.59	2792.65
	Wages	0.00	0.00	0.00	0.00	0.00	0.00
	Overtime Allowances	0.49	0.00	0.49	0.55	0.49	0.55
	Telephone, Electricity and Water	41.44	0.00	41.44	46.15	42.75	36.40
	Contractual Services	9.19	0.00	9.19	15.56	14.00	14.80
	Travelling Allowances	2.83	0.00	2.83	3.42	3.07	3.76
	Office Expenses	18.52	0.00	18.52	39.18	30.83	178.90
	Rent, Rates and Taxes	29.87	0.00	29.87	50.40	29.16	50.40
	Exps on Computerisation	12.44	0.00	12.44	14.67	13.20	15.55
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>2472.59</b>	<b>0.00</b>	<b>2472.59</b>	<b>2948.95</b>	<b>2569.09</b>	<b>3093.01</b>
	<b>(C) Sources of Finance</b>						
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>2472.59</b>	<b>0.00</b>	<b>2472.59</b>	<b>2948.95</b>	<b>2569.09</b>	<b>3093.01</b>

**TABLE NO. 2**  
**Work done by Pay and Accounts Office**

Sr. No	DETAILS	2016-2017	2017-2018	2018-2019
1	No. of Controlling Officers	359	368	383
	Drawing and Disbursing officers	670	674	684
2	No. of self Drawing and Disbursing Officers	351	351	365
3	No. of Bills accepted	185882	244919	269410
4	Daily Average	688	907	998
5	<b>Payment of Bills No. and Amount</b>			
	<b>A) By Cheque</b>			
	No. of Bills	33123	52108	57318
	Amount in Lacs	1203338	2053674	2259040
	<b>B) Book Adjustment</b>			
	No. of Bills	715	1014	1114
	Amount in Lacs	0	0	0
	<b>C) Through Bank (ECS/NEFT)</b>			
	No. of Bills	135539	171283	188411
	Amount in Lacs	3049780	3746827	4121509
	Total No. of Bills	169377	224405	246843
	Total Amount (In Lacs)	4253118	5800501	6380549
6	<b>Compilations</b>			
	A) Receipt entries (By challans)	119492	103574	113931
	B) Amount in Lacs	9848002	9427408	10370149
	C) Payment Entries (By Cheques) *	5343	5084	5592
	D) Amount in Lacs	712571	738672	812539
Note - * 1) At Sr.No.6 © Payment entries by cheque includes the cheques of PWD, Forest Department and PLA.				

7	No. of Pension Payment Order accepted	3245	4026	4227
	No. of gratuity payment order accepted	4307	4054	4254
	Amount paid for Gratuity payment orders accepted (In Lacs)	8339	9629	10111
	No. of Gratuity payment	557	582	640
	Amount paid for Gratuity payment (In Lacs)	1679	1905	2096
	No. of communication payment orders accepted	3100	3410	3751
	Communication Payment	3100	3410	3751
	Amount paid for communication payment (In Lacs)	12382	13535	14887
8	<b>Deposits (Amount in Lacs)</b>			
	A) No. of Challans	614	410	451
	B) Amount of Deposits (In Lacs)	5235	2876	3164
9	<b>Payment Deposits (Amount in Lacs)</b>			
	A) No. of Vouchers	165	182	200
	B) No. of Transfer Entries	59	66	72
	C) Total amount of Payment	302	42054	46259
10	<b>Pending Cheques Reconciliation (Month)</b>	12	6	--

## **(V) Information regarding Functions of Treasuries**

The District Treasury is the backbone of the financial management system of the State of Maharashtra. The District Treasuries are responsible for keeping the accounts of all receipts and payments on behalf of the State Government taking place in the District and for rendering accounts in prescribed forms to the Accountant General. The cash transactions of the Government are done by the branches of Agency Banks on behalf of the Reserve bank of India, as per the special agreement made by State Government with the Reserve Bank of India.

All District Treasuries which were under the control of Revenue and Forest Department previously, have been brought under the administrative control of Finance Department w.e.f.1955 and Sub-Treasuries w.e.f.1964. Now there are Pay and Accounts Office, Mumbai, 34 District Treasuries and 323 Sub-Treasuries in the State. Out of the total 323 Sub -Treasuries, 146 are up graded Sub-Treasuries and 177 are lower grade Sub Treasuries. The upgraded Sub-Treasuries are managed by an Asst. Accounts Officer who belongs to the MFAS (GazettedGr.B)Cadre. The lower grade Sub-Treasuries are managed by Deputy Accountants who come under the administrative control of the regional Joint Directors of Accounts and Treasuries.

The Treasury Officer is in-charge of the District Treasury and the Sub-Treasuries in the District. An officer of the MFAS (Class I Jr ) cadre holds the post of Treasury Officer in 28 Districts and officers of MFAS (Class I sr- Dy Director) hold the post of Treasury Officer in the 6 regional Treasuries, viz Thane,Pune,Nasik, Aurangabad, Amravati and Nagpur. The Treasury Officer is assisted by three Additional Treasury Officers from the MFAS (GazettedGrade B )Cadre.

The Treasury is further divided into following sections :

- Administration
- Audit
- Deposit
- Compilation

- Pension
- Cheque
- Stamp
- Computer
- National Pension Scheme.

The working of the District Treasuries and Sub-Treasuries is periodically reviewed through inspections conducted by the Director of Accounts & Treasuries or the Joint Director of Accounts & Treasuries of the concerned region. The detailed inspection is carried out by them. It covers all the points in the questionnaire prescribed by Government for the purpose. In addition to this, the Collector of the District also inspects the strong room of the Treasuries every year in the month of March.

The Accountant General (Audit), Maharashtra (Mumbai & Nagpur) inspect the Treasuries and Sub-Treasuries every year. The Accountant General publishes an Annual Report on the functioning of Treasuries and submits it to the Finance Department, Government of Maharashtra.

Table No. 1.  
Budgetary Provision of Treasury Establishment.

(Rs. In Lakh)

S.N.	Programme	Actual 2016-2017			Budget Estimate 2017-2018	Revised Estimate 2017-2018	Budget 2018-2019
		Non Plan	Plan	Total			
1	2	3	4	5	6	7	8
	<b>(A) Activity Classification</b>						
	Minor Head 097 Treasury Establishment (Committed)						
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>13669.27</b>	<b>0.00</b>	<b>13669.27</b>	<b>15656.19</b>	<b>14860.31</b>	<b>16167.27</b>
	<b>(B) Objectwise Classification</b>						
	<b>Treasury Establishment</b>						
	Salary	10125.37	0.00	10125.37	11360.37	10791.88	11443.04
	Wages	9.66	0.00	9.66	9.45	11.34	9.92
	Overtime Allowances	1.37	0.00	1.37	1.92	1.48	1.97
	Telephone, Electricity and Water	215.95	0.00	215.95	250.60	224.64	263.22
	Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00
	Travelling Allowances	108.37	0.00	108.37	136.24	117.45	138.61
	Office Expenses	1662.24	0.00	1662.24	1678.87	1441.87	2089.97
	Rent, Rates and Taxes	27.66	0.00	27.66	33.23	33.63	73.23
	Exps on Computerisation	1518.65	320.00	1518.65			
	Committed				1554.07	1676.07	1647.31
	Programme				631.44	561.95	500.00
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
	<b>Total Voted</b>	<b>13669.27</b>	<b>0.00</b>	<b>13669.27</b>			
	<b>Committed</b>				<b>15024.75</b>	<b>14298.36</b>	<b>15667.27</b>
	<b>Programme</b>				<b>631.44</b>	<b>561.95</b>	<b>500.00</b>
	<b>Total Voted</b>	<b>13669.27</b>	<b>0.00</b>	<b>13669.27</b>	<b>15656.19</b>	<b>14860.31</b>	<b>16167.27</b>
	<b>(C) Sources of Finance</b>						
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>13669.27</b>	<b>0.00</b>	<b>13669.27</b>	<b>15656.19</b>	<b>14860.31</b>	<b>16167.27</b>

**TABLE NO. 2****Work done by Treasury Offices (Total)**

<b>Sr.No</b>	<b>Particulars</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	<b>No. of Controlling Officers</b>	435	440
a)	No. of Drawing & Disbursing Officers		
(i)	District Treasury	6100	6181
(ii)	Sub-Treasury	6460	6500
	<b>Total</b>	<b>12560</b>	<b>12681</b>
2	<b>No. of Gazetted Officers who present their own bill in the form of Gazetted Officer's Bill at Treasury</b>		
(i)	District Treasury	47	47
(ii)	Sub-Treasury	6	6
	<b>Total</b>	<b>53</b>	<b>53</b>
3	<b>No. of Bills accepted</b>		
(i)	District Treasury	1280499	1310051
(ii)	Sub-Treasury	464205	462981
(iii)	Pensioner's Bills	129460	138857
	<b>Total</b>	<b>2174164</b>	<b>2211889</b>
4	<b>Average Bills Received</b>	8015	8192
5	<b>Payment of Bills</b>		
(i)	By Cheque	90543	90955
(ii)	By Cash	0	0
(iii)	Through Banks	1279610	1295327
	<b>Total</b>	<b>1370153</b>	<b>1386282</b>
6	<b>Compilation</b>		
(i)	Receipt Entries	3136636	2690547
(ii)	Amount (In Lakh)	9751275.11	9737975.37
(iii)	Payment Entries	1642405	1674413
(iv)	Amount (in Lacs)	10100070	10101521

<b>7</b>	<b>No. of Pension Payment orders accepted.</b>		
(i)	Maharashtra State	87368	93062
(ii)	Central	89	100
(iii)	Other States	413	431
	<b>Total</b>	<b>87870</b>	<b>93593</b>
<b>8</b>	<b>No. of Gratuity Orders accepted</b>		
(i)	Maharashtra State	39548	41648
(ii)	Central	0	0
(iii)	Other States	42	39
	<b>Total</b>	<b>39590</b>	<b>41687</b>
<b>9</b>	<b>No. of Payments of Gratuity</b>		
(i)	Maharashtra State	37900	39824
(ii)	Central	0	0
(iii)	Other States	38	37
	<b>Total</b>	<b>37938</b>	<b>39861</b>
<b>10</b>	<b>No. of Commutation Payment Orders accepted</b>		
(i)	Maharashtra State	37440	39594
(ii)	Central	0	0
(iii)	Other States	16	16
	<b>Total</b>	<b>37456</b>	<b>39610</b>
<b>11</b>	<b>Commutation Payment</b>		
(i)	Maharashtra State	38438	39675
(ii)	Central	0	0
(iii)	Other States	16	16
	<b>Total</b>	<b>38454</b>	<b>39691</b>
<b>12</b>	<b>Deposits :-</b>		
(i)	No. of Challans	461443	442534
(ii)	No. of Transfer Entries	556	604
(iii)	Total Amount of Deposits (Amt. in Lacs)	1224528.85	1529683.16



<b>13.</b>	<b>Payment of Deposits :-</b>		
(i)	No. of Challans	139277	141955
(ii)	No. of Tranfer Entries	459	518
(iii)	Total amount of Payment (Amt in lakh)	940542.14	1564458.17
<b>14</b>	<b>Pending Cheques reconciliation (Months)</b>	--	--
15	<b>Stamps :-</b>		
(A)	<b>No. of Stamps Transactions</b>		
i)	Judicial	268796	267381
ii)	Non Judicial	622209	604861
	<b>Total</b>	<b>891005</b>	<b>872242</b>
(B)	<b>Value of Sold Stamps (Amt. in Lakh)</b>		
i)	Judicial	60005.21	21761.10
ii)	Non Judicial	37723.79	56622.79
	<b>Total</b>	<b>97729.00</b>	<b>78383.89</b>

**Chart showing Treasury wise total No. of Bills passed.**

Sr. No.	Name of the Treasury	Total No. of Bills passed within 5 days		Total No. of Bills passed after 5 days.	
		2016-2017	2017-2018	2016-2017	2017-2018
1	Thane	30776	17746	28487	19119
2	Raigad	16618	10563	2929	2472
3	Ratnagiri	19650	9828	4285	5319
4	Sindhudurg	12090	8051	2785	1215
5	Palghar	7148	5352	3543	1890
6	Pune	89197	41187	21591	29963
7	Satara	19055	9829	5143	6861
8	Sangli	17804	8916	4413	5118
9	Solapur	25674	18467	8104	3489
10	Kolhapur	24395	12693	17254	14350
11	Aurangabad	51385	35464	4988	1787
12	Parbhani	18525	11410	572	1112
13	Beed	17984	12235	2677	1435
14	Nanded	26866	17873	3606	2742
15	Osmanabad	16521	9731	3551	2785
16	Jalna	17322	11459	1728	588
17	Latur	24312	14964	2361	2131
18	Hingoli	10644	6405	1123	743
19	Gondia	17608	11112	2844	1362
20	Wardha	11779	8825	9427	5372
21	Nagpur	53142	37979	40952	24630
22	Bhandara	18179	11107	2512	2121
23	Chandrapur	26180	13931	4347	5595
24	Gadchiroli	21898	12626	450	1224
25	Nasik	38240	28604	12907	4798
26	Dhule	16589	12080	6555	3096
27	Jalgaon	20181	13298	5347	3895

Sr. No.	Name of the Treasury	Total No. of Bills passed within 5 days		Total No. of Bills passed after 5 days.	
		2016-2017	2017-2018	2016-2017	2017-2018
28	Ahmadnagar	22238	18997	6659	1504
29	Nandurbar	10771	6694	3525	2096
30	Amravati	19254	9849	28962	19782
31	Akola	16703	12141	9685	5143
32	Buldana	12011	5861	6340	5942
33	Yavatmal	19469	13054	6090	4213
34	Washim	10695	6999	3228	1551
35	PAO	66603	36322	99130	71761
<b>Total</b>		<b>84506</b>	<b>521652</b>	<b>368100</b>	<b>267204</b>

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