



सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

PERFORMANCE BUDGET

2019-2020

FINANCE DEPARTMENT

(DIRECTORATE OF ACCOUNTS AND TREASURIES)

(PUBLICATION NO. 2)

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**GOVERNMENT CENTRAL PRESS, MUMBAI
2019**

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FINANCE DEPARTMENT

(DIRECTORATE OF ACCOUNTS AND TREASURIES)

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THE PERFORMANCE BUDGETS OF FINANCE

DEPARTMENT

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

I N D E X

PARTICULARS	Page No.
(I) Directorate of Accounts and Treasuries	6
Details of Women employees in Maharashtra Finance and Accounts Service.	9
Organizational Charts of the Directorate of Accounts And Treasuries.	10 & 11
Chart depicting Budgetary provisions.	12
Budgetary provisions of Directorate of Accounts and Treasuries – Table No. 1	13
(II) Computerization Programmes of Directorate of Accounts and Treasuries	14
Statement showing details of applications developed by the Finance Department.	21
(III) Other functions of Directorate of Accounts and Treasuries.	22
(1) Store Verification	22
Table No. 1	24
(2) Vigilance Branch	26
Table No. 1	27
(3) State Government Employees Group Insurance Scheme, 1982	29
Table No. 1	31
(4) Pay Verification Unit	32
(5) Virtual Treasury – Government Receipt Accounting System.	34
(6) Maharashtra Finance & Accounts Training Centre.	37

Budgetary provision of Accounts Training Class – Table No. 1	44
(7) National Pension Scheme – State Record Keeping Agency, Mumbai.	45
Budgetary provision for State Record Keeping Agency – Table No. 1	55
(8) Payment of Pension through Treasuries.	56
No. of Pensioners - Table No. 1	57
No. of Pensioners - Table No. 2	58
(9) Information regarding Personal Ledger Account (PLA) -	59
(IV) Information regarding Pay and Accounts Office, Mumbai.	61
Budgetary provision for Pay and Accounts Office – Table No. 1	64
Work done by Pay and Accounts Office – Table No. 2	65
(V) Information regarding functions of Treasuries.	67
Budgetary Provision of Treasuries – Table No. 1	69
Work done by Treasury Offices – Table No. 2	70

(I) DIRECTORATE OF ACCOUNTS & TREASURIES

Preface:-

The Directorate of Accounts & Treasuries was established with effect from 1st 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 1st February, 1965. This service included all the 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 1st February, 1965. It has increased to 2979 as on 1st January, 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 Centres 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 controls 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 :-

Sanctioned posts in the cadre of Maharashtra Finance and Accounts Service.						
SR.No	Cadre	Directorate and it's subordinate	Local Fund Audit	Zilla Parishad	Other Department Offices	Total
1	Director	1	1	0	23	25
2	Joint Director	11	8	0	33	52
3	Deputy Director	14	4	34	72	124
4	Assistant Director	96	57	34	114	301
5	Accounts Officer	149	67	68	746	1030
6	Asst. Accounts Officer	380	161	0	906	1447
Total		651	298	136	1894	2979

(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 1st 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	2017-2018	412	329	0	12	83	0	0	1
		2018-2019	399	317	0	3	82	0	0	0
2	Gr B (Gazetted-AO)	2017-2018	797	630	0	1	167	0	0	0
		2018-2019	788	622	0	38	166	0	0	0
3	Gr B (Gazetted-AAO)	2017-2018	1243	913	63	16	330	0	0	0
		2018-2019	1119	815	65	9	304	0	0	0
4	Group C	2017-2018	2113	1398	14	72	715	0	0	0
		2018-2019	2067	1397	4	29	670	0	0	1
5	Group D	2017-2018	439	352	1	6	87	0	0	0
		2018-2019	405	322	0	7	83	0	0	0
Total		2017-2018	5004	3622	78	107	1382	0	0	0
		2018-2019	4778	3473	69	86	1305	0	0	0

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

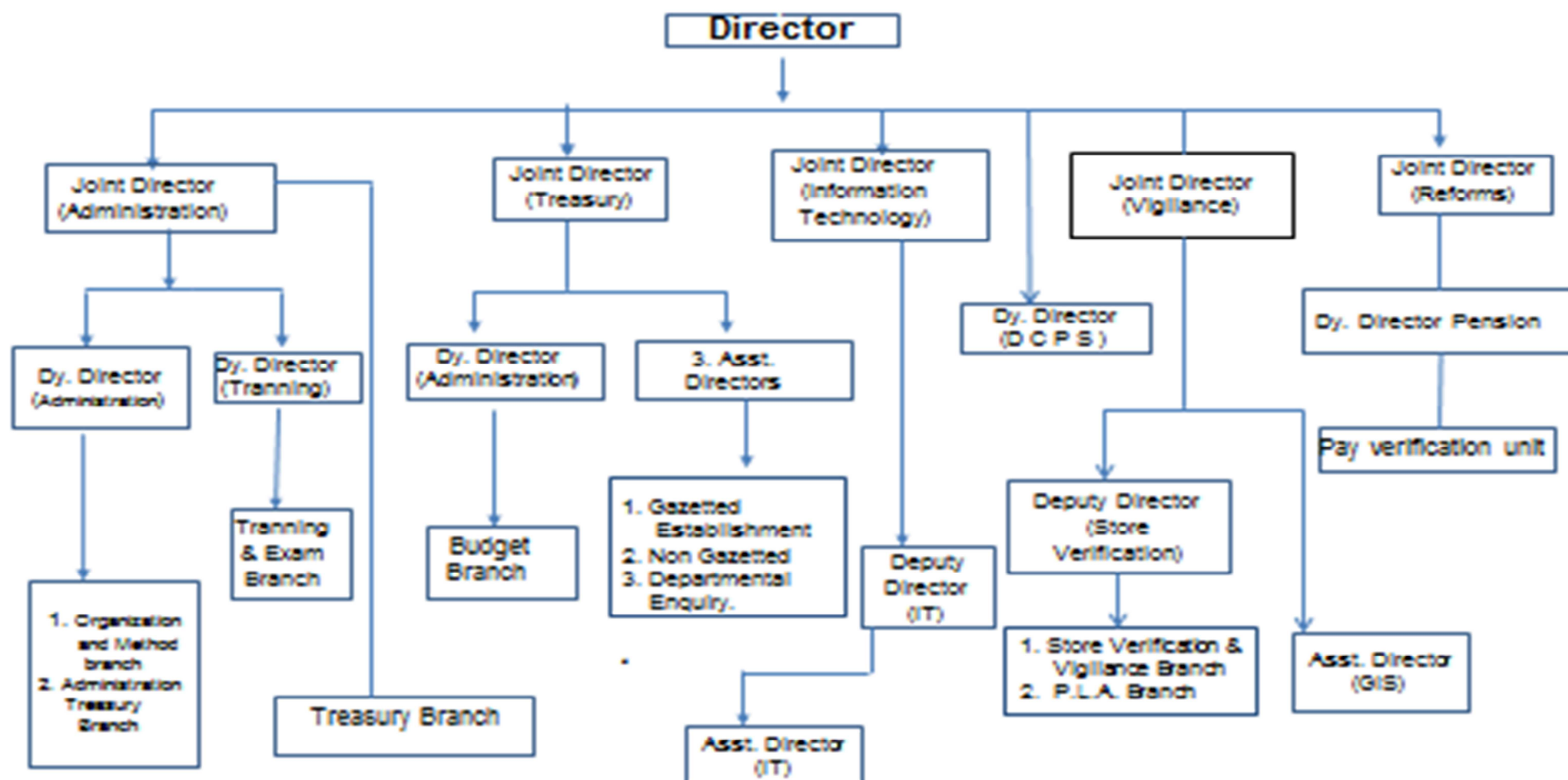


CHART DEPICTING REGIONAL, DISTRICT & TALUKA LEVEL SETUP

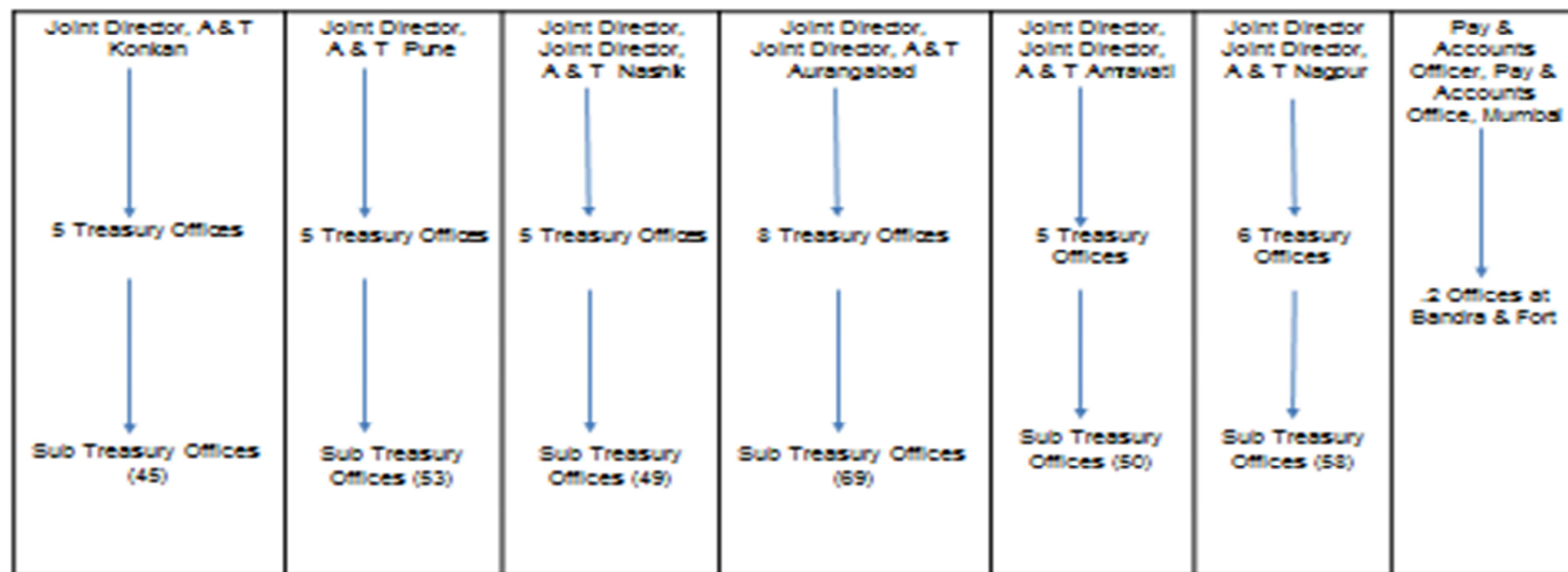


Chart depicting budgetary provisions for three years.

(Rs. in Lacs)

S N	Programme		Actual 2017-2018			Budget Estimates 2018-2019			Revised Estimates 2018-2019			Budget Estimates 2019-2020		
			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	1.80	0.00	1.80	2.00	0.00	2.00
		Voted	19952.81	0.00	19952.81	22587.52	0.00	22587.52	19926.27	0.00	19926.27	25085.12	0.00	25085.12
	Total	Charged	0.00	0.00	0.00	2.00	0.00	2.00	1.80	0.00	1.80	2.00	0.00	2.00
		Voted	19952.81	0.00	19952.81	22587.52	0.00	22587.52	19926.27	0.00	19926.27	25085.12	0.00	25085.12

Annexure 'B'

Major Head cum programme wise details of total budget estimates.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2017-2018	Budgetary Estimates 2018-2019	Revised Estimates 2018-2019	Budgetary Estimates 2019-2020
1	2	3	4	5	6
M.H.2054 Treasuries and Accounts Administration.					
1.	095 Accounts and Treasuries (Committed)				
	Charged	0.00	2.00	1.80	2.00
	Voted	3271.53	1817.17	1666.52	2321.58
2.	096 Pay and Accounts Office, Mumbai.	2428.02	3093.01	2577.43	3918.41
3.	097 Treasury Establishment				
	Committed	13506.35	15667.27	14480.26	17856.74
	Programme	0.00	500.00	500.00	0.00
4.	003 Training (Committed)	156.76	175.03	181.96	219.03
5.	099 New Defined Contribution Pension Scheme (Committed).	590.15	1335.04	520.10	769.36
	Total Charged	0.00	2.00	1.80	2.00
	Total Voted	19952.81	22087.52	19426.27	25085.12
	Total Committed (1)	19952.81	22087.52	19426.27	25085.12
	Total Voted (2)	0.00	500.00	500.00	0.00
	Total (1) + (2)	19952.81	22587.52	19926.27	25085.12

Table No. 1
Budgetary provision of Directorate of Accounts and Treasuries, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2017-2018	Budgetary Estimates 2018-2019	Revised Estimates 2018-2019	Budgetary Estimates 2019-2020
1	2	3	4	5	6
	(A) Activity Classification.				
	095 Treasuries and Accounts classification (Committed)				
	095 (00) (01) Treasuries and Accounts Administration				
	Charged	0.00	2.00	1.80	2.00
	Voted	1607.47	1817.17	1666.52	2321.58
	095 (00) (02) Store Verification and Vigilance Unit (Committed)	478.70	596.08	536.27	762.40
	095 (00) (03) CAFO (Committed)	1022.09	1173.03	1149.14	1510.07
	095 (00) (05) Expenses on Computerisation (Committed)	163.27	214.43	185.06	276.12
	Total Charged	0.00	2.00	1.80	2.00
	Total Voted	3271.53	3800.71	3536.99	4870.17
	(B) Objectwise Classification.				
	Salary	3171.47	3663.71	3424.52	4726.17
	Wages	0.14	0.18	0.18	0.18
	Overtime Allowances	2.40	2.80	2.52	2.88
	Telephone, Electricity and Water	19.09	25.15	18.36	25.15
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	32.76	54.24	41.15	57.03
	Office Expenses	41.40	49.90	40.21	53.92
	Rent, Rates and Taxes	2.05	2.30	2.28	2.30
	Expenses on Computerization	0.00	0.03	0.03	0.03
	Petrol, Oil and Lubricants	0.00	0.80	5.50	0.91
	Professional Services	2.22	1.60	2.24	1.60
	Total Charged	0.00	2.00	1.80	2.00
	Total Voted	3271.53	3800.71	3536.99	4870.17
	(C) Sources of Finance				
	Charged	0.00	2.00	1.80	2.00
	Voted	3271.53	3800.71	3536.99	4870.17

(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. Nivruttivetan wahini :- 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. In this, 323 Sub-Treasuries are connected through Broadband_VPN connectively to Central Treasury Server and 3 Districts namely Satara, Wardha and Ahmednagar are also working directly on Central Server.

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.

BEAMS is integrated with Public Works Department's portal for work related payments with PFMS portal for direct beneficiary transfer and with

Directorate of Information and Technology's DBT portal to push payments like scholarship directly into bank account of students.

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**: -Aarthwahinii's 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 and 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. AG module has been developed where in Accountant General will issue payment authorities with digital signature for payment to be made by Treasuries.

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 employees 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 employee's Sevarth ID. The track of number of service books 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.

DDOs 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 1st 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 16th 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 1st January, 1962. Under Government Resolution, Finance Department, no. DAT-1064/584/C-12, dated 1st February, 1965, a separate Maharashtra Finance & Accounts Service was created with effect from 1st February, 1965. The posts of Stores Verification Officer and Stores Inspector were included in the Maharashtra Finance & Accounts Group-B and Group-B (Non Gazetted) Cadres respectively.

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:

Type of Stores	Period
'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. A copy of the said administrative report is also sent to the Secretary, Legislative Assembly. This report contains details of grave and serious lapses which come to light during inspection.

TABLE NO.1

Sr. No	Particulars	2017-2018	2018-2019
(1)	(2)	(3)	(4)
1.	STORE VERIFICATION		
	No. of Stores		
	'A' Class Stores	1792	1629
	'B' Class Stores	2113	1781
	'C' Class Stores	227	142
	Total	4132	3552
2.	Stores due for Physical Verification (including pending Store Verification)		
	'A' Class Stores	855	799
	'B' Class Stores	600	512
	'C' Class Stores	173	52
	Total	1628	1363

	Man days available as per the Stock Verifier & its Store wise distribution		
3.	'A' Class Stores	229	4458.5
	'B' Class Stores	1302.5	1752.5
	'C' Class Stores	229	188
	Total	1761	6399
	Store verified on the basis of Man Days available for Store Verification/Store Verified		
4.	'A' Class Stores	510	284
	'B' Class Stores	363	255
	'C' Class Stores	36	22
	Total	909	561
	Shortages noticed during Store Verification		
5.	No. of Items	9203	969
	Amount (in Lac)	303.72	95.94
	Excess noticed during Store Verification		
6.	No. of Items	1994	1211
	Amount (in Lac)	105.35	152.85
	Government money involved in unutilized Stores		
7.	No. of Items	8059	3452
	Amount (in Lac)	1986.47	633.09
	Other irregularities in Stores		
8.	No. of Items	984	508
	Amount (in Lac)	31.24	10.11

(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 26th November, 1957 read with Government Circular, Finance Department No. VGL-1269/five-2, dated 1st 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 20th August, 1965.

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

TABLE NO. 1

S.N	Particulars		2017-2018	2018-2019
(1)	(2)		(3)	(4)
1.	Audit Objections (D.C.Bills)			
	Opening Balance of Outstanding objection	Items	3565	3307
		Amount (in Lakhs)	101235.05	116403.45
	New Objection	Items	2311	1907
		Amount (in Lakhs)	39361.40	31835.12
	Compliance Objection	Items	2569	1928
		Amount (in Lakhs)	24194.07	14004.55
	Balance at the end of year	Items	3307	3261
		Amount (in Lakhs)	116403.84	13109.05
2.	Reconciliation of Office Expenses			
(i)	No. of Controlling officers			
	a) Pay & Accounts Officer, Mumbai	No	364	365
	b) Accountant General – I	No	205	205
	c) Accountant General – II Nagpur	No	331	331
(ii)	No. of Offices who have completed the reconciliation work before the closure of accounts			
	a) Pay & Accounts Officer, Mumbai	No	184	228
	b) Accountant General – I	No	179	178
	c) Accountant General – II Nagpur	No	48	84
3.	Outstanding Inspection Reports			
	Opening Balance			
	Reports	No.	4859	4428
	Paras	No.	13876	12054

	Reports received during the year			
	Reports		134	279
	Paras	No.	755	1254
	Compiled during the year			
	Reports	No.	565	354
	Paras	No.	2577	1081
	Closing Balance the year			
	Reports	No.	4380	4353
	Paras	No.	12054	12227
4.	Loss of Government money cases			
	Opening cases	No.	718	720
		Amount (in Lakhs)	1346.62	1347.48
	Cases received during the year	No.	2	6
		Amount (in Lakhs)	0.93	40.93
	Cases disposed during the year	No.	0	1
		Amount (in Lakhs)	0	13.08
	Closing Balance of the year	No.	720	725
		Amount (in Lakhs)	1347.55	1375.33
5.	Loss of Government Property			
	Opening cases	No.	899	896
		Amount (in Lakhs)	200.53	200.06
	Cases received during the year	No.	0	2
		Amount (in Lakhs)	0	3.70
	Cases disposed during the year	No.	3	14
		Amount (in Lakhs)	0.47	2.54
	Closing Balance of the year	No.	896	884
		Amount (in Lakhs)	200.06	201.22

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

The State Government Employee's Insurance Scheme 1982 has come into force with effect from 1st May 1982. The scheme is made applicable to all employees who were in Government Service on 1st 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 increased 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 @ 7.6% w.e.f. 1st Jan, 2018. Similarly, interest rate on Insurance Fund has been fixed @ 4%.w.e.f. 1st 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 of Rs. 1,68,28,82,945/- was credited to the Saving Fund and of Rs. 4,41,40,966/- was credited to the Insurance Fund in the Financial Year 2017-2018. The balance in Insurance Fund was Rs. 1,15,66,68,958/- and that in Saving Fund was Rs. 22,32,24,55,925/- as on 31st March 2018. In 2019-2020, 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 approximate Rs. 33844 lakh. Directorate has to incur administrative expenses of Rs. 24,03,627/- 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)

Group	Items	2017-2018 *	2018-2019 **	2019-2020 **
A	No. of Members	34941	38679	42547
	Receipt of Saving Fund	3002	3102	3412
	Receipt of Insurance Fund	1316	1338	1472
B	No. of Members	61089	67231	73954
	Receipt of Saving Fund	2626	2701	2971
	Receipt of Insurance Fund	1143	1162	1278
C	No. of Members	340082	369210	406331
	Receipt of Saving Fund	10492	11064	12170
	Receipt of Insurance Fund	4613	4790	5269
D	No. of Members	80202	84387	92826
	Receipt of Saving Fund	1655	1688	1857
	Receipt of Insurance Fund	733	730	803
Total	No. of Members	516313	559508	615459
	Receipt of Saving Fund	17775	18555	20411
	Receipt of Insurance Fund	7805	8019	8821

Group	Items	2017-2018 *	2018-2019 **	2019-2020 **
A	No. of Members	2427	2916	3208
	Payment from Saving Fund	4706	6255	6881
	No. of Members	115	108	119
	Payment from Insurance Fund	836	1037	1141
B	No. of Members	3423	3948	4343
	Payment from Saving Fund	3709	4459	4905
	No. of Members	144	192	211
	Payment from Insurance Fund	628	922	1014
C	No. of Members	13679	16548	18203
	Payment from Saving Fund	8978	11307	12438
	No. of Members	1315	1560	1716
	Payment from Insurance Fund	3968	3744	4118
D	No. of Members	5605	6516	7168
	Payment from Saving Fund	1694	2164	2380
	No. of Members	742	732	805
	Payment from Insurance Fund	1412	878	966
Total	No. of Members	25134	29928	32921
	Payment from Saving Fund	19087	24186	26605
	No. of Members	2316	2592	2851
	Payment from Insurance Fund	6844	6581	7239

*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) 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 6th 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 2019-2020
					4/2017 to 3/2018	04/2018 to 10/2018	
1	2	3	4	5	6	7	8
1.	Mumbai	90,917	73,059	17,858	9,700	2,356	8,000
2.	Konkan	64,147	41,887	22,260	3,235	923	8,000
3.	Pune	1,06,743	89,758	16,985	11,694	5,319	8,000
4.	Nasik	72,183	61,896	10,287	4,500	2,420	8,000
5.	Aurangabad	84,132	64,982	19,150	2,437	1,575	8,000
6.	Amravati	57,169	42,412	14,757	1,380	1,545	8,000
7.	Nagpur	85,153	70,658	14,495	4,371	1,059	8,000
Total		5,60,444	4,44,652	1,15,792	37,317	15,197	56,000

Cases due for recovery upto October 2018 according to 6th 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.	2201	2435	2189	3838	3503	2381	2652	19199
2.	No. of total cases due for recovery in current month.	2	4	10	37	4	11	28	96
3.	Total No. of cases for recovery.	2203	2439	2199	3875	3507	2392	2680	19295
4.	Total amount due for recovery upto last month (Aprox).	66582465	99661162	125757928	128228470	187640048	94255365	106462427	808587865
5.	Amt. of recovery of over payment in the current month.	191392	55031	447424	1615482	142582	873309	766109	4091329
Total		66773857	99716193	126205352	129843952	187782630	95128674	107228536	812679194

(5) 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.
41. Directorate of Health Service.
42. Special Court of Torts.

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 here under are incorporated & authorized to remit amount through GRAS.

- | | |
|------------------------|-------------------------------|
| 1. Union Bank | 11. Punjab National Bank |
| 2. Indian Bank | 12. Canara Bank |
| 3. IDBI Bank | 13. Andhra Bank |
| 4. Bank of India | 14. Central Bank of India |
| 5. Bank of Baroda | 15. Syndicate Bank |
| 6. State Bank of India | 16. Indian Overseas Bank |
| 7. Dena Bank | 17. Oriental Bank of Commerce |
| 8. Vijaya Bank | 18. Allahabad Bank |
| 9. Bank of Maharashtra | 19. Uco Bank |
| 10. Corporation Bank | |

20. 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.

Financial Year	No. of Challans	Amount (in Crores)
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	1,04,86,366	74,803
2018-19 (Till 18 th January, 2019)	87,44,320	82,206
Total	3,20,88,919	3,46,913

(6) Maharashtra Finance & Accounts Training Centre

Directorate of Accounts & Treasuries has established six training Centres at divisional places i.e under supervision of Regional Joint Director of Accounts & Treasuries. 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, मुंबई dated 26 November, 2009.

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 working days & the duration for supervisory training course is 60 working 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	2017-2018	2018-2019
(1)	(2)	(3)	(4)
	Maharashtra Accounts Clerk Training		
1	No. of sessions organized	16	18
2	Duration (days)	50	50
3	Enrollment	220	220
4	No. of admitted candidates	462	460
5	Tests conducted (No.)	26	25
6	Candidates who have completed the training satisfactorily	443	415
	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	215	201
5	Tests conducted (No.)	26	18
6	Candidates who have completed the training satisfactorily	215	154

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.

Recruitment Rules of the post of Assistant Accounts Officer are modified vide Government notification Finance Department No. Sevapra-2016/C.R 65/Kosha. Prasha 3 dated 28.09.2018. Hence for this post will be called as Assistant Accounts Officer Group B (Gazetted). So recruitment on these posts will be 50% by promotion and 50% by nomination.

State Training Policy 2011 :- Training is imparted to all officers/employees belonging to Maharashtra Finance & Accounts service 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 2017-18 & 2018-19 by these institutions as instructed by Directorate of Accounts & Treasuries are as under.

Training Programs are arranged by Training Institutes in Financial Year 2017-18

S.N	Name of Institution	Cadre	No.of Slots & Duration	Attendance
1	Yashwantrao Chavan Academy of Development Administration,Pune	Joint Director, Deputy Director & Assistant Director	5 (3 days and 5 days)	141
2	Vaikunth Mehta National Institute of Co-operative Management, Pune	Newly appointed Accounts Officer	3 (5 days)	84
3	All India Institute of Local Self Government, Pune	Newly appointed Assistant Accounts Officers.	4 (5 days)	101

4	VANAMATI, Nagpur	Newly appointed Accounts Officers	12 days	336
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Training Programs organized by Training Institute in Financial Year 2018-19

S.N.	Name of Institution	Cadre	No.of Slots & Duration	Attendance
1	Yashwantrao Chavan Academy of Development Administration, Pune	Director, Joint Director, Deputy Director & Assistant Director	5 (3 days)	242
2	Vaikunth Mehta National Institute of Co-operative Management, Pune	Assistant Accounts Officer	6 (5 Days)	180
3	All India Institute of Local Self Government, Pune	Newly appointed Assistant Accounts Officer	1 (5 Days)	44
Total			12	466

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 arranged for 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 civil service rules & 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 Treasury Officers/Employees arranged by Directorate of Accounts and Treasuries and Joint Director, Accounts and Treasuries in Financial Year 2017-2018.

Sr. No.	Division Name	Training Session No.	Trained employees
1	Directorate of Accounts and Treasuries, Mumbai.	8	280
2	Pay and Accounts Office, Mumbai.	14	890
3	Joint Director, Accounts and Treasuries, Konkan.	58	979
4	Joint Director, Accounts and Treasuries, Pune.	82	2907
5	Joint Director, Accounts and Treasuries, Nasik.	54	1225
6	Joint Director, Accounts and Treasuries, Nagpur.	108	1258
7	Joint Director, Accounts and Treasuries, Aurangabad.	156	2669
8	Joint Director, Accounts and Treasuries, Amravati.	64	1670
	Total	544	12178

Details of Uniform Module Program in 2018-19 :-

Sr.No.	Division Name	Training Session No.	Trained Employee
1	Directorate of Accounts & Treasury, Mumbai	4	98
2	Pay & Accounts Office, Mumbai	5	490
3	Joint Director, Accounts & Treasury, Konkan	0	0
4	Joint Director, Accounts & Treasury, Pune	64	4179
5	Joint Director, Accounts & Treasury, Nasik	42	1518
6	Joint Director, Accounts & Treasury, Nagpur	45	1400
7	Joint Director, Accounts & Treasury, Aurangabad	108	3200
8	Joint Director, Accounts & Treasury, Amravati	12	973
	Total	280	11858

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 2017-2018 :-

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	NPS	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai dated 06.06.2017 and 07.07.2017	2 (Duration 2 days)	60
2	Income Tax	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai dated 07.06.2017	1 (Duration 1 day)	30
3	Financial Management and Income Tax (After Retirement)	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai dated 23.06.2017	1 (Duration 1 day)	30
4	Workshop on Judicial cases	P. L. Deshpande Maharashtra Kala Acadamy, Prabhadevi, Mumbai dated 05.08.2017	1 (Duration 1 day)	197
5	Orientation Training for newly appointed Treasury Officers	Directorate of Accounts and Treasuries, Mumbai dated 13.09.2017 to 15.09.2017	3 (Duration 1 day)	28
6	Stress Management	Directorate of Accounts and Treasuries, Mumbai dated 20.01.2018	1 (Duration 1 day)	48
7	Right to Information	Directorate of Accounts and Treasuries, Mumbai dated 16.02.2018	1 (Duration 1 day)	45
8	Good eating habit	Directorate of Accounts and Treasuries, Mumbai dated 23.02.2018	1 (Duration 1 day)	42
9	Positive Approach	Directorate of Accounts and Treasuries, Mumbai dated 03.03.2018	1 (Duration 1 day)	49

Special Training Programs to be arranged by Directorate of Accounts and Treasuries in Financial Year 2018-2019 :-

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Yoga	Directorate of Accounts and Treasuries, Mumbai dated 21.06.2018 (World Yoga Day)	1 (Duration 1 day)	41
2	Administrative Values	Directorate of Accounts and Treasuries, Mumbai dated 29.06.2018	1 (Duration 1 day)	40
3	GST Training	Directorate of Accounts and Treasuries, Mumbai dated 30.06.2018	1 (Duration 1 day)	21

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

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration
1	Preparation of Budget Estimates	Directorate of accounts and Treasuries, Mumbai.	1 Day.
2	Pension and Information of Pensioners	Directorate of accounts and Treasuries, Mumbai.	1 Day.
3	NPS	Directorate of accounts and Treasuries, Mumbai.	1 Day.
4	Purchase Procedures	Directorate of accounts and Treasuries, Mumbai.	1 Day.
5	Income Tax-TDS	Directorate of accounts and Treasuries, Mumbai.	1 Day.

6	GST	Directorate of accounts and Treasuries, Mumbai.	1 Day.
7	BEAMS, Sevaarth, GRASS	Directorate of accounts and Treasuries, Mumbai.	1 Day.

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 will give training at Divisional level.

Special Study Programme :-

Two Group-A Officers of Maharashtra Finance and Accounts Service are are nominated for two years Post Graduate Diploma in Management (Financial Management) (PGDM (FM)) programme held by National Institutes of Financial Management (NIFM) (an autonomous institution of Ministry of Finance, Government of India), Faridabad and Haryana.

Table No. 1
Budgetary provision of Accounts Training Classes.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2017-2018	Budgetary Estimates 2018-2019	Revised Estimates 2018-2019	Budgetary Estimates 2019-2020
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 003 Accounts Training Classes (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	156.76	175.03	181.96	219.03
	(B) Objectwise Classification.				
	003 Accounts Training Classes				
	Salary	138.29	148.45	160.68	191.50
	Wages	0.08	0.08	0.08	0.08
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	0.90	1.15	0.44	1.15
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	0.65	1.48	1.04	1.62
	Office Expenses	7.74	9.71	9.00	10.53
	Rent, Rates and Taxes	0.13	0.15	0.15	0.15
	Expenses on Computerization	0.00	0.01	0.01	0.00
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	8.97	14.00	10.56	14.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	156.76	175.03	181.96	219.03
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	156.76	175.03	181.96	219.03

(7) 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 based "**NATIONAL PENSION SCHEME**".

After participation in the Central Government based **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. Aniy-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 03.05.2018 to invest the contribution in **1) SBI Pension Fund Pvt. Ltd.- 33.5%** **2) UTI Limited-34%** **3) LIC Pension Fund Pvt. Ltd.- 32.5%**. 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. Aniy-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 on Treasury Officers/Deputy State Record Keeping officer in respect time bound transfer of employee's contribution to Trustee Bank.
- To resolve the grievances of 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 of 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, IPIN, TPIN 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. 2018/C.R. 28/KoshaPrasha 3 dated 19.03.2018, State Government has sanctioned extension to these 20 posts for the period 01/03/2018 to 30.09.2018.

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
Total				20

At present, Deputy Director-02, Account Officer-02 posts, Accounts Clerk-03 posts and Peon-01 are vacant as on 30.09.2018.

- 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 :-

Financial Year	Employees contribution (Rs.)	Government contribution (Rs.)	Total Interest (Rs.)	Total Amount (Rs.)
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
Total	16703169857	16703169857	6886547747	40292887461

- 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	71414	67937
6	2016-17	147	50000	22343
7	2017-18	464	60000	51836
*8	2018-19 (Upto 17.10.18)	110	50000	13478

* In this year, grant is allocated for 110 proposals.

6) Details of Treasury wise Registration of Drawing and Disbursing Officer and number of employees under National Pension Scheme at Central Record Keeping Agency (Upto 30.09.18) :

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	445	15786
2	Raigad-Alibag Treasury - (1301)	4029071	367	4617
3	Ratnagiri Treasury - (1401)	4029082	260	3502
4	Sindhudurg Treasury - (1501)	4031075	220	2589
5	Palghar Treasury - (1601)	4029196	320	4553
6	Pune Treasury -(2201)	4029060	747	24718
7	Satara Treasury - (2301)	4029093	356	5792
8	Sangli Treasury - (2401)	4031134	312	5807
9	Solapur Treasury - (2501)	4029104	338	8301
10	Kolhapur Treasury - (2601)	4029001	413	7642
11	Aurangabad Treasury - (3101)	4028931	460	10475
12	Parbhani Treasury - (3201)	4029185	237	3341
13	Beed Treasury - (3301)	4031086	281	4450
14	Nanded Treasury - (3401)	4029034	417	6864
15	Osmanabad Treasury -(3501)	4031090	238	3877
16	Jalna Treasury - (3601)	4029174	223	4020
17	Latur Treasury - (3701)	4029012	288	4143
18	Hingoli Treasury - (3801)	4031156	162	2919
19	Gondia Treasury - (4401)	4028986	231	5233
20	Wardha Treasury - (4501)	4029126	254	3226
21	Nagpur Treasury - (4601)	4029023	636	17705

22	Bhandara Treasury - (4701)	4028942	234	3439
23	Chandrapur Treasury - (4801)	4028964	430	5317
24	Gadchiroli Treasury -(4901)	4028975	428	7169
25	Nasik Treasury - (5101)	4029056	679	11106
26	Dhule Treasury - (5201)	4031145	278	4757
27	Jalgaon Treasury - (5301)	4028990	437	5920
28	Ahmadnagar Treasury - (5401)	4028916	471	6502
29	Nandurbar Treasury – (5501)	4029045	325	3507
30	Amravati Treasury - (6101)	4029163	499	8798
31	Akola Treasury - (6201)	4028920	258	4227
32	Buldana Treasury - (6301)	4028953	301	4604
33	Yavatmal Treasury - (6401)	4029141	459	6686
34	Washim Treasury - (6501)	4029130	174	2690
35	Pay and Accounts office - (7101)	4031985	617	39818
36	State Record Keeping Agency	4014721	3	1
Total			12798	264101

7) Year wise amount deposited under Defined Contribution Pension Scheme transferred to National Pension Scheme through Trustee Bank in the year 2017-2018 :-

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	2,10,57,94,541.83	2,10,57,94,541.83	4,21,15,89,083.70
2012-2013	3,01,31,75,687.13	3,01,31,75,687.13	6,02,63,51,374.26
2013-2014	4,71,91,61,680.70	4,71,91,61,680.70	9,43,83,23,361.40
2014-2015	6,19,22,97,784.20	6,19,22,97,784.20	12,38,45,95,568.40
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
2017-2018	12,97,61,24,146.00	12,97,61,24,146.00	25,95,22,48,292.00
Total	32,81,00,81,623.61	32,81,00,81,623.61	65,62,01,63,247.26

Legacy amount have transferred to NPS.

8) Amount transferred to Trustee Bank under National Pension Scheme for the period 01/04/2015 to 30/09/2018 :-

Sr. No.	Name of Treasury with code	Treasury code	DTO NO	Amount transferred from 01.04.2015 to 30.09.2018
1	Thane Treasury -(1201)	001201	4029115	4364349435.68
2	Raigad-Alibaug Treasury - (1301)	001301	4029071	1168230520.66
3	Ratnagiri Treasury - (1401)	001401	4029082	943179113.74
4	Sindhudurg Treasury - (1501)	001501	4031075	701575277.24
5	Palghar Treasury - (1601)	001601	4029196	1140208208.64
6	Pune Treasury -(2201)	002201	4029060	6582243904.96
7	Satara Treasury - (2301)	002301	4029093	1479768593.56
8	Sangli Treasury - (2401)	002401	4031134	1557026590.84
9	Solapur Treasury - (2501)	002501	4029104	2196692285.80
10	Kolhapur Treasury - (2601)	002601	4029001	1977158106.66
11	Aurangabad Treasury - (3101)	003101	4028931	2786878059.92
12	Parbhani Treasury - (3201)	003201	4029185	858969347.08
13	Beed Treasury - (3301)	003301	4031086	1253296301.36
14	Nanded Treasury - (3401)	003401	4029034	1972439768.28
15	Osmanabad Treasury -(3501)	003501	4031090	1032988996.76
16	Jalna Treasury - (3601)	003601	4029174	1070753739.50
17	Latur Treasury - (3701)	003701	4029012	1206669887.52
18	Hingoli Treasury - (3801)	003801	4031156	797181550.48
19	Gondia Treasury - (4401)	004401	4028986	1457024529.60
20	Wardha Treasury - (4501)	004501	4029126	823549178.84
21	Nagpur Treasury - (4601)	004601	4029023	4655101486.06
22	Bhandara Treasury - (4701)	004701	4028942	877580945.46
23	Chandrapur Treasury - (4801)	004801	4028964	1453157253.28
24	Gadchiroli Treasury -(4901)	004901	4028975	2083442118.72
25	Nasik Treasury - (5101)	005101	4029056	2992343361.50
26	Dhule Treasury - (5201)	005201	4031145	1171598538.28
27	Jalgaon Treasury - (5301)	005301	4028990	1539390214.94
28	Ahmadnagar Treasury - (5401)	005401	4028916	1704050725.84
29	Nandurbar Treasury - (5501)	005501	4029045	981514748.92
30	Amravati Treasury - (6101)	006101	4029163	2393070361.38
31	Akola Treasury - (6201)	006201	4028920	1081627772.66
32	Buldana Treasury - (6301)	006301	4028953	1221944917.58
33	Yavatmal Treasury - (6401)	006401	4029141	1790920377.40
34	Washim Treasury - (6501)	006501	4029130	696240756.74
35	Pay and Accounts office - (7101)	007101	4031985	10439392809.12
36	State Record Keeping Agency	MAHA001	4014721	5161444080.34
Total				75613003865.34

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 upto 25th day of that month.
- 2) Contribution deducted from 19th to the last day of the month shall be uploaded upto 10th day of the next month.

Table No. 1
Budgetary provision of State Record Keeping Agency, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2017-2018	Budgetary Estimates 2018-2019	Revised Estimates 2018-2019	Budgetary Estimates 2019-2020
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 099 New Defined Contribution scheme (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	590.15	1335.04	520.10	769.36
	(B) Objectwise Classification.				
	099 New Defined Contribution Pension Scheme				
	Salary	89.79	123.54	86.00	159.36
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	1.60	3.00	1.70	3.00
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	0.13	2.00	0.35	1.00
	Office Expenses	2.61	5.00	1.70	5.00
	Rent, Rates and Taxes	0.00	0.00	0.00	0.00
	Expenses on Computerization	0.17	1.50	0.35	1.00
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	495.85	1200.00	430.00	600.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	590.15	1335.04	520.10	769.36
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	590.15	1335.04	520.10	769.36

(8) 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 Jeevan Pramaan Pranali 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', 'Jeevan Pramaan 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	Details	2017-2018		2018-2019		2019-2020	
		No. of pensioners	Amt. (in Rs.)	No. of pensioners	Amt. (in Rs.)	No. of pensioners	Amt. (in Rs.)
1	State Govt. Pensioners	415140	89067431127	425958	47952840860	443988	198706338506
2	Family pensioners	193464	24642852564	198129	13158590657	205904	55267550983
Total		608604	113710283691	624087	61111431517	649892	253973889489

Note :- The information for the year 2017-2018 is actual expenditure of 12 months whereas the information for the year 2018-2019 is actual expenditure of 6 months. The financial year 2019-2020 is expected expenditure for 12 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	Details	2017-2018		2018-2019		2019-2020	
		No. of pensioners	Amount (Rs)	No. of pensioners	Amount (Rs)	No. of pensioners	Amount (Rs)
1	Other Pensioners (Including Family Pensioners)	130011	34486308739	135753	18887260937	145323	76083769544

Note :- The information for the year 2017-2018 is actual expenditure of 12 months whereas the information for the year 2018-2019 is actual expenditure of 6 months. The financial year 2019-2020 is expected expenditure for 12 months.

(9) 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) Accounts Officer – Head of Inspection Team.
- 2) Assistant Accounts Officer.
- 3) Junior Accountant.

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 121 PLAs are active as per the statement as on 31.03.2018 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	468.20
2.	Second Round Period (July 2017 to March 2018)	16	3.63
3.	Second Round Period (April 2018 to January 2019)	07	0
Total			471.83

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 2018-19 (April 2018 to December 2018).

Sr. No.	Regional Joint Director	Inspected PLAs during 2018-2019
1.	Konkan Region	02
2.	Nagpur Region	03
3.	Nasik Region	08
4.	Aurangabad Region	23
5.	Amravati Region	05
6.	Pune Region	00

Out of 43 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 are in accordance with rules, inspection of remaining PLAs has been adjourned. Priority for inspection of those PLAs having serious irregularities is being given.

Mumbai unit has set a goal of inspecting 21 PLAs in the Financial year 2019-20.

(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 NPS 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, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2017-2018	Budgetary Estimates 2018-2019	Revised Estimates 2018-2019	Budgetary Estimates 2019-2020
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 096 Pay and Accounts Office (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	2428.02	3093.01	2577.43	3918.41
	(B) Objectwise Classification.				
	096 Pay and Accounts Office, Mumbai				
	Salary	2321.24	2792.65	2401.73	3602.50
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.21	0.55	0.50	0.55
	Telephone, Electricity and Water	34.18	36.40	36.40	36.40
	Contractual Services	11.80	14.80	13.32	14.00
	Travelling Allowances	2.15	3.76	3.39	3.99
	Office Expenses	26.92	178.90	66.34	194.09
	Rent, Rates and Taxes	18.41	50.40	41.75	50.40
	Expenses on Computerization	13.11	15.55	14.00	16.48
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	0.00	0.00	0.00	0.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	2428.02	3093.01	2577.43	3918.41
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	2428.02	3093.01	2577.43	3918.41

TABLE NO. 2
Work done by Pay and Accounts Office

Sr. No	DETAILS	2017-2018	2018-2019	2019-2020
1	No. of Controlling Officers	364	365	400
	Drawing and Disbursing officers	671	680	684
2	No. of self Drawing and Disbursing Officers	369	375	385
3	No. of Bills accepted	187018	256654	282320
4	Daily Average	692	950	1045
5	Payment of Bills No. and Amount			
	A) By Cheque			
	No. of Bills	33131	50242	55266
	Amount in Lacs	954389	1341282	1475408
	B) Book Adjustment			
	No. of Bills	699	1033	1136
	Amount in Lacs	0	0	0
	C) Through Bank (ECS/NEFT)			
	No. of Bills	135270	167413	184154
	Amount in Lacs	3964391	4728512	5201363
	Total No. of Bills	169100	218688	240556
	Total Amount (In Lacs)	4918780	6069794	6676771
6	Compilations			
	A) Receipt entries (By challans)	94373	70968	78064
	B) Amount in Lacs	5676917	1189712	1308683
	C) Payment Entries (By Cheques) *	5293	4318	4750
	D) Amount in Lacs	630889	976849	1074534
	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	3498	3760	4136
	No. of gratuity payment order accepted	4462	4774	5251
	Amount paid for Gratuity payment orders accepted (In Lacs)	9756	11961	13157
	No. of Gratuity payment	597	657	723
	Amount paid for Gratuity payment (In Lacs)	1932	1953	2148
	No. of communication payment orders accepted	3294	3250	3575
	Communication Payment	3294	3250	3575
	Amount paid for communication payment (In Lacs)	13287	12949	14244
8	Deposits (Amount in Lacs)			
	A) No. of Challans	435	374	411
	B) Amount of Deposits (In Lacs)	4741	6439	7083
9	Payment Deposits (Amount in Lacs)			
	A) No. of Vouchers	153	170	189
	B) No. of Transfer Entries	28	31	34
	C) Total amount of Payment	21087	23196	25515
10	Pending Cheques Reconciliation (Month)	12	4	0

(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 (Gazetted Gr.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 (Gazetted Grade 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 Lacs)

Sr. No.	Particulars	Actual Exp 2017-2018	Budgetary Estimates 2018-2019	Revised Estimates 2018-2019	Budgetary Estimates 2019-2020
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 097 Treasury Establishment (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	13506.35	16167.27	14980.26	17856.74
	(B) Objectwise Classification.				
	097 Treasury Establishment				
	Salary	10360.40	11443.04	11190.52	14761.51
	Wages	10.05	9.92	9.92	10.41
	Overtime Allowances	1.15	1.97	1.50	2.02
	Telephone, Electricity and Water	197.43	263.22	212.42	263.22
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	101.67	138.61	109.08	136.98
	Office Expenses	1013.33	2089.97	593.20	864.98
	Rent, Rates and Taxes	26.92	73.23	66.08	71.48
	Expenses on Computerization				
	Committed	1795.40	1647.31	2297.54	1746.14
	Programme	0.00	500.00	500.00	0.00
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	0.00	0.00	0.00	0.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	13506.35	15667.27	14480.26	17856.74
	Total Committed		15667.27	14480.26	17856.74
	Total Programme		500.00	500.00	0.00
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	13506.35	16167.27	14980.26	17856.74

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

S.R	Particulars	2017-2018	2018-2019
(1)	(2)	(3)	(4)
1	No. of Drawing & Disbursing Officers		
(i)	District Treasury	6216	5744
(ii)	Sub-Treasury	7001	6425
	Total	13217	12169
2	No. of Gazetted Officers who present their own bill in the form of Gazetted Officer's Bill at Treasury		
(i)	District Treasury	118	120
(ii)	Sub-Treasury	129	143
	Total	247	263
3	No. of Bills accepted		
(i)	District Treasury	1280299	1337862
(ii)	Sub-Treasury	755333	771241
(iii)	Pensioner's Bills	101801	106412
	Total	2137433	2215515
4	Average Bills Received	7690	8145
5	Payment of Bills		
(i)	By Cheque	253616	258398
(ii)	By Cash	0	0
(iii)	Through Banks	1176522	1185689
	Total	1430138	1444087
6	Compilation		
(i)	Receipt Entries	2110885	2011051
(ii)	Amount (In Lakh)	63981834	47258738
(iii)	Payment Entries	1568281	1526975
(iv)	Amount (in Lacs)	401067783	61169036

7	No. of Pension Payment orders accepted.		
(i)	Maharashtra State	116736	125369
(ii)	Central	92	87
(iii)	Other States	632	622
	Total	117460	126078
8	No. of Gratuity Orders accepted		
(i)	Maharashtra State	35048	38155
(ii)	Central	9	11
(iii)	Other States	20	22
	Total	35077	38188
9	No. of Payments of Gratuity		
(i)	Maharashtra State	35026	38125
(ii)	Central	9	11
(iii)	Other States	24019	26021
	Total	59054	64157
10	No. of Commutation Payment Orders accepted		
(i)	Maharashtra State	35638	38412
(ii)	Central	1	0
(iii)	Other States	17	20
	Total	35656	38432
11	Commutation Payment		
(i)	Maharashtra State	35718	37832
(ii)	Central	1	0
(iii)	Other States	17	20
	Total	35736	37852
12	Deposits :-		
(i)	No. of Challans	325536	321217
(ii)	No. of Transfer Entries	534	513
(iii)	Total Amount of Deposits (Amt. in Lacs)	3553698	3488707

13.	Payment of Deposits :-		
(i)	No. of Challans	41824	45105
(ii)	No. of Tranfer Entries	434	431
(iii)	Total amount of Payment (Amt in lakh)	6100848	2822399
14	Pending Cheques reconciliation (Months)	0	0
15	Stamps :-		
(A)	No. of Stamps Transactions		
i)	Judicial	59693	98974
ii)	Non Judicial	219868	231711
	Total	279561	330685
(B)	Value of Sold Stamps (Amt. in Lakh)		
i)	Judicial	1732169	1848538
ii)	Non Judicial	8170131	8869015
	Total	9902300	10717553

GOVERNMENT CENTRAL PRESS, MUMBAI
