



**GOVERNMENT OF MAHARASHTRA**

**PERFORMANCE BUDGET**

**2020-2021**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS AND TREASURIES)**

**(PUBLICATION NO. 2)**

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2020**

# **PERFORMANCE BUDGET**

**2020-2021**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS AND TREASURIES)**

**(PUBLICATION NO.2)**

**THE PERFORMANCE BUDGETS OF FINANCE**

**DEPARTMENT**

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

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

### **Preface:-**

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

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

Government therefore established the unified Maharashtra Finance & Accounts Service with effect from 1<sup>st</sup> February, 1965. This service included all the Gazetted Supervisory posts dealing with Accounts and Finance in various Departments of the Government. This has facilitated the availability of trained personnel with requisite qualification and experience to take up the Accounts & Financial responsibilities not only in different Departments of the Government but also in Corporations / PSUs / Universities / Boards / Zilla Parishads / other Commercial bodies of the Government and Local Fund Section. This has also facilitated the transfer to various kinds of organization helping them to gain all round experience. The total strength of this service was 375 as on 1<sup>st</sup> February, 1965. It has increased to 2975 as on 1<sup>st</sup> January, 2020.

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 :-**

<b>Sanctioned posts in the cadre of Maharashtra Finance and Accounts Service.</b>						
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	12	8	0	31	51
3	Deputy Director	47	4	34	38	123
4	Assistant Director	98	57	34	112	301
5	Accounts Officer	216	63	68	683	1030
6	Asst. Accounts Officer	380	160	0	905	1445
<b>Total</b>		<b>754</b>	<b>293</b>	<b>136</b>	<b>1792</b>	<b>2975</b>

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

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

**Total No. of Group 'C' employees :- 3266**

**Total No. of Group 'D' employees :- 726**



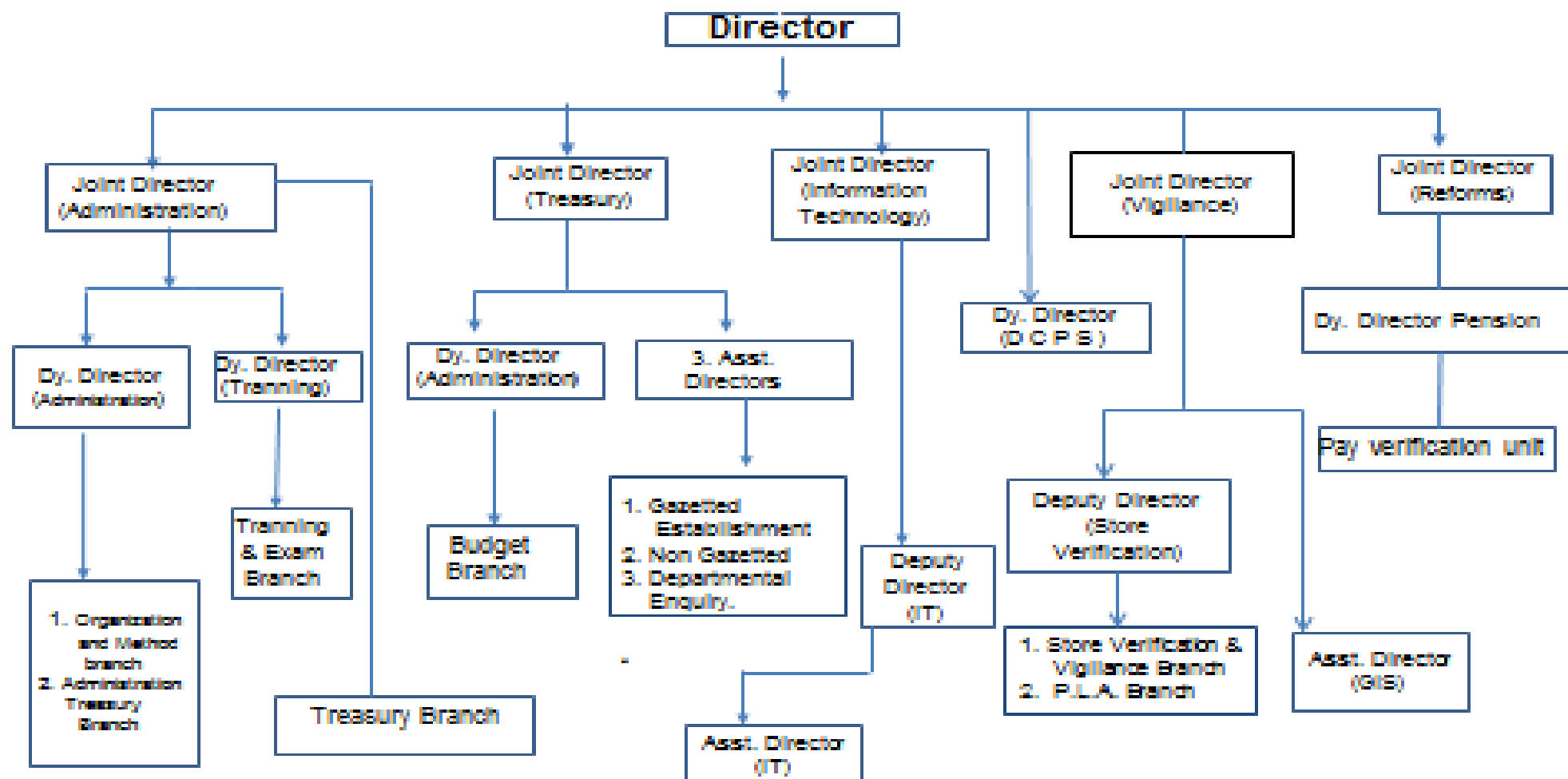
## **Details of women employees in Maharashtra Finance and Accounts Service**

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

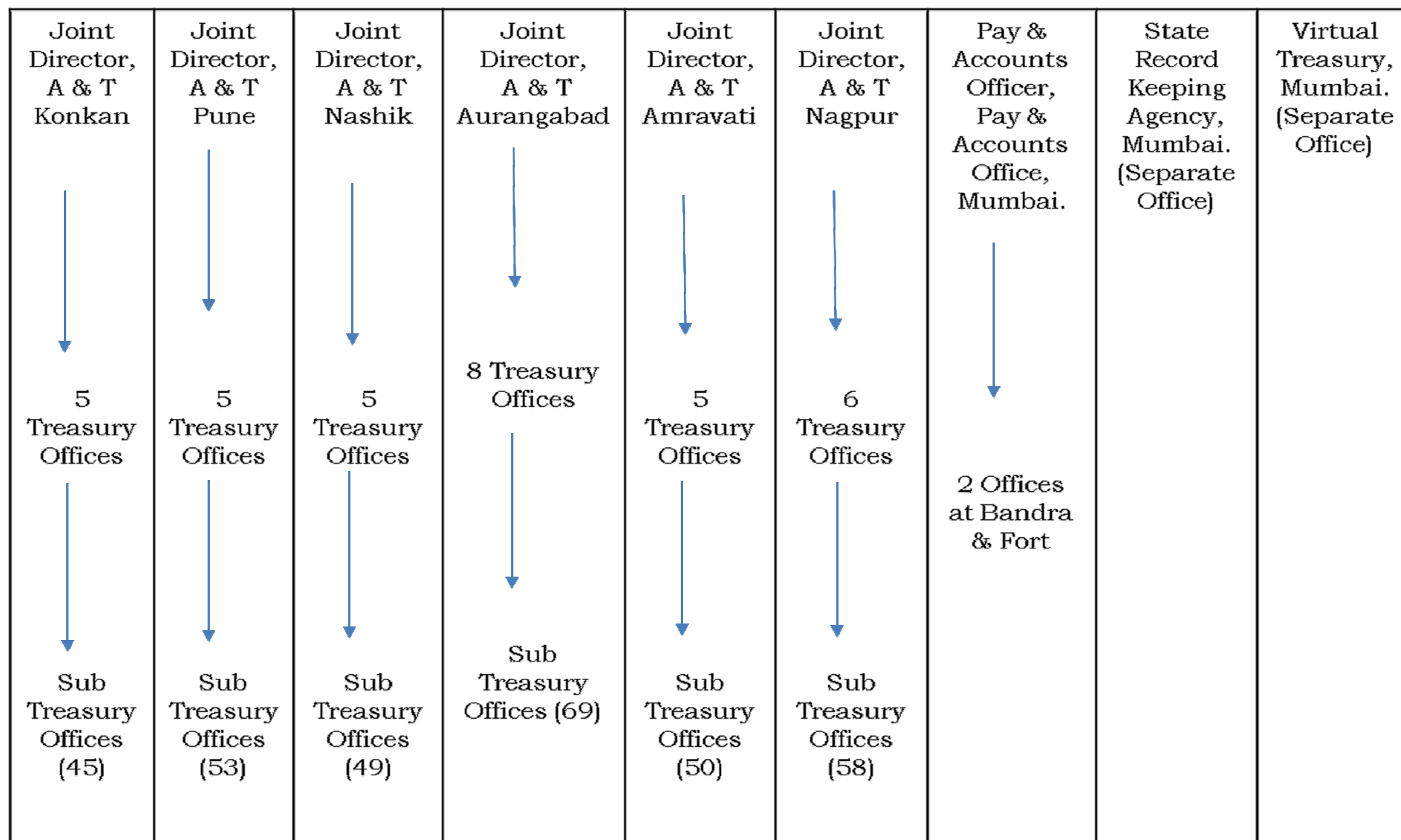
Statement showing the action taken with regards to women policy, 2001 by the Directorate of Accounts and Treasuries. :-

S.N	Cadre	Year	Total Employees (At the end of the year)	No. of Male Employees (At the end of the year)	Women Empowerment			Total no. of cases related to marriage below 18 years.	Total no. of cases related to Dowry Prohibition Act	Action taken related to sexual exploitation of women at work place
					Appointment (During the year)	Promotion (During the year)	No			
1	2	3	4	5	6	7	8	9	10	11
1	Group A	2018-2019	399	317	0	3	82	0	0	0
		2019-2020	380	292	3	0	88	0	0	0
2	Gr B (Gazetted-AO)	2018-2019	788	622	0	38	166	0	0	0
		2019-2020	786	628	0	0	158	0	0	0
3	Gr B (Gazetted-AAO)	2018-2019	1109	805	4	0	304	0	0	0
		2019-2020	1262	928	31	8	334	0	0	0
4	Group C	2018-2019	2328	1594	5	29	734	0	0	0
		2019-2020	2341	1614	90	19	727	0	0	1
5	Group D	2018-2019	468	376	0	2	92	0	0	0
		2019-2020	463	372	4	0	91	0	0	0
Total		2018-2019	5092	3714	9	72	1378	0	0	0
		2019-2020	5232	3834	128	27	1398	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 2018-2019			Budget Estimates 2019-2020			Revised Estimates 2019-2020			Budget Estimates 2020-2021		
			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	0.10	0.00	0.10	2.00	0.00	2.00	1.60	0.00	1.60	2.00	0.00	2.00
		Voted	20242.43	0.00	20242.43	27633.71	0.00	27633.71	27633.78	0.00	27633.78	30838.82	0.00	30838.82
	<b>Total</b>	<b>Charged</b>	<b>0.10</b>	<b>0.00</b>	<b>0.10</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>1.60</b>	<b>0.00</b>	<b>1.60</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>
		<b>Voted</b>	<b>20242.43</b>	<b>0.00</b>	<b>20242.43</b>	<b>27633.71</b>	<b>0.00</b>	<b>27633.71</b>	<b>27633.78</b>	<b>0.00</b>	<b>27633.78</b>	<b>30838.82</b>	<b>0.00</b>	<b>30838.82</b>

**Annexure 'B'**

Major Head cum programme wise details of total budget estimates.

**(Rs. in Lacs)**

Sr. No.	Particulars	Actual Exp 2018-2019	Budgetary Estimates 2019-2020	Revised Estimates 2019-2020	Budgetary Estimates 2020-2021
1	2	3	4	5	6
M.H.2054 Treasuries and Accounts Administration.					
1.	095 Accounts and Treasuries (Committed)				
	Charged	0.10	2.00	1.60	2.00
	Voted	3466.69	4870.17	4980.08	5360.63
2.	096 Pay and Accounts Office, Mumbai.	2457.80	3918.41	3717.27	4381.55
3.	097 Treasury Establishment (Committed)	13624.77	17856.74	18066.45	20042.75
4.	003 Training (Committed)	176.70	219.03	253.53	268.59
5.	099 New Defined Contribution Pension Scheme (Committed).	516.47	769.36	616.45	785.30
<b>Total Charged</b>		<b>0.00</b>	<b>2.00</b>	<b>1.60</b>	<b>2.00</b>
<b>Total Voted</b>		<b>20242.43</b>	<b>27633.71</b>	<b>27633.78</b>	<b>30838.82</b>

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

**(Rs. in Lacs)**

Sr. No.	Particulars	Actual Exp 2018-2019	Budgetary Estimates 2019-2020	Revised Estimates 2019-2020	Budgetary Estimates 2020-2021
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	095 Treasuries and Accounts classification (Committed)				
	095 (00) (01) Treasuries and Accounts Administration				
	Charged	0.10	2.00	1.60	2.00
	Voted	1660.55	2321.58	2375.29	2554.05
	095 (00) (02) Store Verification and Vigilance Unit (Committed)	523.56	762.40	757.61	841.05
	095 (00) (03) CAFO (Committed)	1084.23	1510.07	1561.06	1661.08
	095 (00) (05) Expenses on Computerisation (Committed)	198.35	276.12	286.12	304.45
	<b>Total Charged</b>	<b>0.10</b>	<b>2.00</b>	<b>1.60</b>	<b>2.00</b>
	<b>Total Voted</b>	<b>3466.69</b>	<b>4870.17</b>	<b>4980.08</b>	<b>5360.63</b>
	<b>(B) Objectwise Classification.</b>				
	Salary	3365.95	4726.17	4873.97	5202.14
	Wages	0.11	0.18	0.11	0.19
	Overtime Allowances	2.61	2.88	2.30	2.97
	Telephone, Electricity and Water	17.07	25.15	17.49	25.15
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	36.11	57.03	37.50	62.75
	Office Expenses	35.80	53.92	42.38	58.50
	Rent, Rates and Taxes	2.24	2.30	2.30	2.30
	Expenses on Computerization	0.00	0.03	0.03	0.03
	Petrol, Oil and Lubricants	5.24	0.91	2.72	5.00
	Professional Services	1.56	1.60	1.28	1.60
	<b>Total Charged</b>	<b>0.10</b>	<b>2.00</b>	<b>1.60</b>	<b>2.00</b>
	<b>Total Voted</b>	<b>3466.69</b>	<b>4870.17</b>	<b>4980.08</b>	<b>5360.63</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.10</b>	<b>2.00</b>	<b>1.60</b>	<b>2.00</b>
	<b>Voted</b>	<b>3466.69</b>	<b>4870.17</b>	<b>4980.08</b>	<b>5360.63</b>

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

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

1. Koshwahini :- MIS of all expenditure and receipts Head wise.
2. Treasury Net :- System caters 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 has provided facility to all the Government offices for preparation of pension cases online.

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, Treasury Net software is installed on Central Server. Wherein 323 Sub-Treasuries and 29 District Treasuries are working directly on this Central Treasury Server. Remaining 6 District Treasuries which are working on local server will be migrated to Central Treasury 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 and to the registered payees through SBI-CMP Portal. 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. Also Virtual PLA System is developed on BEAMS for Jalsampada (Irrigation) Corporation for which Pilot run will be taken up for Krishna Valley Corporation, Pune.

**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, Treasury Net and Arthwahini. Sevaarth contains the following functionalities.

**A. Salary System -**

- a. Office Registration, along with selection of required Budget schemes and Drawing and Disbursing Officers Code (DDO Code).
- 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/DCPS 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.
- j. Sevaarth login has been provided to Accountant General to view various reports and also to Administrative Departments to view reports regarding sanctioned posts, vacant posts and filled posts.

**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 provisions 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 Sevaarth. Through Sevaarth the provision fill missing credits also have 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 of Pay Fixation 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. This can be viewed by related offices or employees.

**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. A check list is made available for auditing of such bills. A module of “paperless bill” will be integrated with this portal after getting approval from Accountant General.

**13. GST-GRAS Portal :-** The Central Government has implemented Goods and Services Tax (GST) from 1<sup>st</sup> July, 2017. For the accounting and reconciliation of State Goods and Services Tax (SGST)’s amount a new portal has been developed named as ‘GST-GRAS’. The accounting and reconciliation of State Goods and Services Tax (SGST)’s amount is being done through ‘GST-GRAS’ portal. Integration of ‘GST-GRAS’ portal has been done with the Government of India’s Goods and Service Tax Network (GSTN) Portal and the Reserve Bank of India’s e-Kuber Portal. The accounts of State Goods and Service Tax (SGST) is being submitted to the Accountant General Office through the Virtual Treasury from July 2017 on monthly basis. The development of MOE (Memorandum of Error) module for submission of online MOE module will be made live after successful testing with the e-Kuber system of RBI.

**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) Central Treasury Surver	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) now Maha IT	2008	2012	Salaries
6	Pension (Nivruttivetanvahini)	Tata Consultancy Services (TCS) now Maha IT	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) now Maha IT	2013	2014	Advances to employees
9	GPF for Group D employees (Java + DB 2)	Tata Consultancy Services (TCS) now Maha IT	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	Reconciliation of SGST.

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

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

The Store Verification Organization was established under the Government Resolution in Finance Department No.9281/33, dated 16<sup>th</sup> October, 1952. This Organization was created on recommendations of the Public Accounts Committee made in its report on Appropriation Accounts for the Year 1944-1945. Originally it was a part of the Finance Department having separate identity. The Stores Verification Organization was brought under the administrative control of the Directorate of Accounts & Treasuries established on 1<sup>st</sup> January, 1962. Under Government Resolution, Finance Department, no. DAT-1064/584/C-12, dated 1<sup>st</sup> February, 1965, a separate Maharashtra Finance & Accounts Service was created with effect from 1<sup>st</sup> February, 1965. The posts of Stores Verification Officer and Stores Inspector were included in the Maharashtra Finance & Accounts Group-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 is in excess of the requirement, and also whether the losses / shortages shown are correct and reasonable. Purchase procedure of Stocks and Stores and also their necessity to purchase is verified by this organization. Various suggestions for using the extra available perishable stocks not required for immediate use by transferring the same to other stores (where necessary) are also made. In short, best possible and effective use of stores and stocks is ensured by this organization.

**The stores are classified as follows.**

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

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

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

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

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

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

The work of organizing tours to various Government Offices and to supervise proper execution is being done by Store Verification Officer of each Division. The

training advance tour programme of this officer as well as that of his subordinates is approved by the Regional Joint Director of Accounts & Treasuries.

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

**Annual Administrative Report** – On the basis of information received from regional offices, an administrative report is compiled and consolidated annually. This Report is submitted to the Government, with a copy to the Accountant General-I, Mumbai & Accountant General-II, Nagpur respectively. 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**

<b>Sr. No</b>	<b>Particulars</b>	<b>2018-2019</b>	<b>2019-2020</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	<b>STORE VERIFICATION</b>		
	No. of Stores		
	'A' Class Stores	1783	1618
	'B' Class Stores	2109	1776
	'C' Class Stores	232	204
	<b>Total</b>	<b>4124</b>	<b>3598</b>
2.	<b>Stores due for Physical Verification (including pending Store Verification)</b>		
	'A' Class Stores	831	727
	'B' Class Stores	644	678
	'C' Class Stores	55	42
	<b>Total</b>	<b>1530</b>	<b>1447</b>
3.	<b>Man days available as per the Stock Verifier &amp; its Store wise distribution</b>		
	'A' Class Stores	4415	4700.25



	'B' Class Stores	1695.5	1856
	'C' Class Stores	271	142
	<b>Total</b>	<b>6381.5</b>	<b>6698.25</b>
4.	<b>Store verified on the basis of Man Days available for Store Verification/Store Verified</b>		
	'A' Class Stores	445	261
	'B' Class Stores	385	254
	'C' Class Stores	26	14
	<b>Total</b>	<b>856</b>	<b>529</b>
5.	<b>Shortages noticed during Store Verification</b>		
	No. of Items	2147	2057
	Amount (in Lac)	104.17	68.38
6.	<b>Excess noticed during Store Verification</b>		
	No. of Items	591	369
	Amount (in Lac)	179.28	158.61
7.	<b>Government money involved in unutilized Stores</b>		
	No. of Items	8515	2025
	Amount (in Lac)	1742.37	856.63
8.	<b>Other irregularities in Stores</b>		
	No. of Items	508	283
	Amount (in Lac)	10.11	27.30

## **(2) VIGILANCE BRANCH**

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

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

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

**TABLE NO. 1**

<b>S.N</b>	<b>Particulars</b>		<b>2018-2019</b>	<b>2019-2020</b>
<b>(1)</b>	<b>(2)</b>		<b>(3)</b>	<b>(4)</b>
<b>1.</b>	<b>Audit Objections (D.C.Bills)</b>			
	Opening Balance of Outstanding objection	Items	3155	3007
		Amount (in Lakhs)	115556.67	204482.45
	New Objection	Items	2823	2913
		Amount (in Lakhs)	112306.38	101564.49
	Compliance Objection	Items	2971	2805
		Amount (in Lakhs)	23380.60	62759.55
	Balance at the end of year	Items	3007	3115
		Amount (in Lakhs)	204482.45	243287.39
<b>2.</b>	<b>Reconciliation of Office Expenses</b>			
(i)	No. of Controlling officers			
	a) Pay & Accounts Officer, Mumbai	No	365	365
	b) Accountant General – I	No	202	202
	c) Accountant General – II Nagpur	No	330	331
(ii)	No. of Offices who have completed the reconciliation work before the closure of accounts			
	a) Pay & Accounts Officer, Mumbai	No	188	190
	b) Accountant General – I	No	175	172
	c) Accountant General – II Nagpur	No	241	212
<b>3.</b>	<b>Outstanding Inspection Reports</b>			
	Opening Balance			
	Reports	No.	6154	5901
	Paras	No.	16830	16470
	Reports received during the year			

	Reports		406	203
	Paras	No.	1558	1225
	Compiled during the year			
	Reports	No.	634	416
	Paras	No.	1781	1098
	Closing Balance the year			
	Reports	No.	5926	5688
	Paras	No.	16607	16597
<b>4.</b>	<b>Loss of Government money cases</b>			
	Opening cases	No.	721	725
		Amount (in Lakhs)	1350.01	1375.13
	Cases received during the year	No.	5	0
		Amount (in Lakhs)	38.42	0
	Cases disposed during the year	No.	2	7
		Amount (in Lakhs)	13.29	2.47
	Closing Balance of the year	No.	724	717
		Amount (in Lakhs)	1375.13	1372.66
<b>5.</b>	<b>Loss of Government Property</b>			
	Opening cases	No.	887	884
		Amount (in Lakhs)	198.43	201.24
	Cases received during the year	No.	1	12
		Amount (in Lakhs)	3.48	2.01
	Cases disposed during the year	No.	8	9
		Amount (in Lakhs)	1.01	0.64
	Closing Balance of the year	No.	880	887
		Amount (in Lakhs)	200.90	202.61

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

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

Previously, contribution under the Scheme was being recovered in multiples of Rs.15/- This contain the quantum of insurance fund of Rs. 4.50/- then Rates of Group Insurance Scheme have been revised with effect from 01/01/2002 under Government in Finance Department's Resolution No. GIS-10.02/CR 30, Government Guarantee dated 26/07/2002 and the subscription is recovered in multiples of Rs.30/-. Latest Finance Department's Resolution No. GIS -1009/CR 58/contribution/Insurance Administration dated 02/08/2010, the subscription is recovered in multiples of Rs. 60/-. This account includes contribution of Rs.18/- to the Insurance Fund and Rs.42/- towards Saving Fund. Finance Department's Resolution No. GIS-2015/CR 47/Insurance Administration, dated 30.01.2016, monthly contribution for Class C and Class D employees have been 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 @ 8 % w.e.f. 1<sup>st</sup> Jan, 2019. Similarly, interest rate on Insurance Fund has been fixed @ 4%.w.e.f. 1<sup>st</sup> December 2011.

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

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

The interests worked out quarterly on the accumulated balances by debiting the Head of Account – "2049 Interest Payment, 108 Interest on Insurance & Pension Fund (3) State Government Employee's Group Insurance Scheme (A) Insurance Fund, (B) Saving Fund" and is credited to the Fund under the Head of Account "8011 Insurance and Pension Fund, State Government Employees Group Insurance Scheme (A) Insurance Fund (B) Saving Fund" by book adjustment. The Receipt & Payment Account of this scheme is maintained by the Directorate of Accounts & Treasuries. Interest of Rs. 177,42,31,590/- was credited to the Saving Fund and of Rs. 5,22,90,085/- was credited to the Insurance Fund in the Financial Year 2018-2019. The balance in Insurance Fund was Rs. 134,95,55,054/- and that in Saving Fund was Rs. 2407,29,59,529/- as on 31<sup>st</sup> March 20189. In 2020-2021, 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. 30380 lakh.

**Table No. 1**

(Amount in lacs)

<b>Group</b>	<b>Items</b>	<b>2018-2019 *</b>	<b>2019-2020 **</b>	<b>2020-2021 **</b>
<b>A</b>	No. of Members	33320	36504	36652
	Receipt of Saving Fund	2966	2934	3263
	Receipt of Insurance Fund	1314	1262	1445
<b>B</b>	No. of Members	57645	64636	63410
	Receipt of Saving Fund	3574	2589	3931
	Receipt of Insurance Fund	1546	1118	1701
<b>C</b>	No. of Members	318548	369920	350403
	Receipt of Saving Fund	9804	11014	10784
	Receipt of Insurance Fund	4274	4802	4701
<b>D</b>	No. of Members	73091	77634	80400
	Receipt of Saving Fund	1499	1546	1649
	Receipt of Insurance Fund	665	672	732
<b>Adjusted amount</b>	Receipt of Saving Fund	2201	2421	2421
	Receipt of Insurance Fund	943	1037	1037
<b>Total</b>	<b>No. of Members</b>	<b>482604</b>	<b>548694</b>	<b>530864</b>
	<b>Receipt of Saving Fund</b>	<b>20044</b>	<b>20504</b>	<b>22048</b>
	<b>Receipt of Insurance Fund</b>	<b>8742</b>	<b>8891</b>	<b>9616</b>

Group	Items	2018-2019 *	2019-2020 **	2020-2021 **
A	No. of Members	2510	2572	2761
	Payment from Saving Fund	5461	5996	6007
	No. of Members	92	97	101
	Payment from Insurance Fund	710	929	781
B	No. of Members	3396	3898	3736
	Payment from Saving Fund	3841	4780	4225
	No. of Members	173	191	190
	Payment from Insurance Fund	732	919	805
C	No. of Members	13175	15519	14493
	Payment from Saving Fund	8970	11554	9867
	No. of Members	1397	1395	1537
	Payment from Insurance Fund	4445	5021	4890
D	No. of Members	5564	5991	6120
	Payment from Saving Fund	1873	2240	2060
	No. of Members	699	642	769
	Payment from Insurance Fund	1449	1542	1594
Adjusted amount	Payment from Saving Fund	137	151	151
	Payment from Insurance Fund	0	0	0
Total	<b>No. of Members</b>	<b>24645</b>	<b>27980</b>	<b>27110</b>
	<b>Payment from Saving Fund</b>	<b>20282</b>	<b>24721</b>	<b>22310</b>
	<b>No. of Members</b>	<b>2361</b>	<b>2325</b>	<b>2597</b>
	<b>Payment from Insurance Fund</b>	<b>7336</b>	<b>8411</b>	<b>8070</b>

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

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



#### **(4) 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 Konkan Bhavan 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 7<sup>th</sup> Pay Commission w.e.f 01.01.2016 vide Maharashtra Civil Service Rules (Revised Pay) 2019, done by Govt. Offices is going on. For that, estimated target of verification of service books is 5,60,444 for all regular Government Servants and 1,06,380 for retired Government Servant. Total service books verification is approximately 6,66,824.

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 2020-2021
					4/2018 to 3/2019	04/2019 to 10/2019	
1	2	3	4	5	6	7	8
1.	Mumbai	90,917	82,759	8,158	3,716	3,136	17,000
2.	Konkan	64,147	45,122	19,025	3,029	7,116	17,000
3.	Pune	1,06,743	1,01,452	5,291	8,473	5,262	17,000
4.	Nasik	72,183	66,396	5,787	4,303	3,995	17,000
5.	Aurangabad	84,132	67,419	16,713	2,836	4,887	17,000
6.	Amravati	57,169	43,792	13,377	2,485	3,353	17,000
7.	Nagpur	85,153	75,029	10,124	1,805	4,713	17,000
<b>Total</b>		<b>5,60,444</b>	<b>4,81,969</b>	<b>78,475</b>	<b>26,647</b>	<b>32,462</b>	<b>1,19,000</b>

**Cases due for recovery upto October 2019 according to 6<sup>th</sup> Pay Commission.**

S. N.	Particulars	Pay Verification Unit							
		Mumbai	Konkan	Pune	Nagpur	A.Bad	Nasik	A.Vati	Total
1	2	3	4	5	6	7	8	9	10
1.	No. of total cases due for recovery upto last month.	2305	2435	2789	3950	3503	2498	2871	<b>20351</b>
2.	No. of total cases due for recovery in current month.	2	4	3	37	24	11	0	<b>81</b>
3.	<b>Total No. of cases for recovery.</b>	<b>2307</b>	<b>2439</b>	<b>2792</b>	<b>3987</b>	<b>3527</b>	<b>2509</b>	<b>2871</b>	<b>20432</b>
4.	Total amount due for recovery upto last month (Aprox).	6665000	99661162	9321227	128228470	187640048	115502960	106462427	<b>653481294</b>
5.	Amt. of recovery of over payment in the current month.	191392	55031	447424	1615482	2022555	873309	766109	<b>5971302</b>
<b>Total</b>		<b>6856392</b>	<b>99716193</b>	<b>9768651</b>	<b>129843952</b>	<b>189662603</b>	<b>116376269</b>	<b>107228536</b>	<b>659452596</b>

## **(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.

<b>Financial Year</b>	<b>No. of Challans</b>	<b>Amount (in Crores)</b>
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	1,15,65,485	1,07,533
2019-20 (Till 07.11.2019)	65,34,647	62,829.52
<b>Total</b>	<b>5,19,59,661</b>	<b>4,35,527.83</b>

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

Directorate of Accounts & Treasuries has established six training Centres at divisional places 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 issued vide Finance Department G.R.प्रशिका11.09/प्र.क्र 21/कोषा-प्र-3 मंत्रालय, मुंबई dated 26 November, 2009.

1. Training centers established under Directorate of Accounts & Treasuries are renamed as Maharashtra Finance & Accounts Training Centre (MFATC). Director, Accounts & Treasuries is the controlling authority for these centers.
2. The duration of Maharashtra Accounts and Local Fund Audit (MALFA) 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	2018-2019	2019-2020
(1)	(2)	(3)	(4)
	Maharashtra Accounts Clerk Training.		
1	No. of sessions organized	15	16
2	Duration (days)	50	50
3	Enrollment	225	225
4	No. of admitted candidates	470	340
5	Tests conducted (No.)	25	19
6	Candidates who have completed the training satisfactorily	470	252
	Non Gazetted Supervisory Training class at Mumbai & Aurangabad		
1	No. of sessions organized	10	8
2	Duration (days)	60	60
3	Enrollment	205	150
4	No. of admitted candidates	164	94
5	Tests conducted (No.)	15	5
6	Candidates who have completed the training satisfactorily	154	132

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.

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. Henceforth 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 of 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 2018-19 & 2019-20 by these institutions as instructed by Directorate of Accounts & Treasuries are as under.

Training Programs are arranged by Training Institutes in Financial Year 2018-19

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	6 (3 days and 5 days)	260
2	Vaikunth Mehta National Institute of Co-operative Management, Pune	Newly appointed Accounts Officer	3 (12 days)	90
3	Vaikunth Mehta National Institute of Co-operative Management, Pune	Assistant Accounts Officers.	6 (5 days)	150
4	VANAMATI, Nagpur	Accounts Officers.	2 (5 days)	100
<b>Total</b>			<b>17</b>	<b>600</b>

## Training Programs organized by Training Institute in Financial Year 2019-20

S.N.	Name of Institution	Cadre	No.of Slots & Duration	Attendance
1	Yashwantrao Chavan Academy of Development Administration, Pune	Deputy Director & Assistant Director	3 (2 days)	75
2	Vaikunth Mehta National Institute of Co-operative Management, Pune	Accounts Officer	2 (12 Days)	60
3	Vaikunth Mehta National Institute of Co-operative Management, Pune	Assistant Accounts Officer	2 (5 Days)	60
3	VANAMATI, Nagpur.	Newly appointed Assistant Accounts Officer	2 (12 Days)	208
<b>Total</b>			<b>7</b>	<b>403</b>

### **Uniform Module :-**

Introduction of latest technologies in day to day working of Government employees has resulted in changes in Government procedures 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 to train other employees in their offices & region. Such training sessions are conducted at Directorate itself and at its divisional places and at Pay & Accounts office. 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 2018-2019.



<b>Sr. No.</b>	<b>Division Name</b>	<b>Training Session No.</b>	<b>Trained employees</b>
1	Directorate of Accounts and Treasuries, Mumbai.	8	280
2	Pay and Accounts Office, Mumbai.	0	0
3	Joint Director, Accounts and Treasuries, Konkan.	0	0
4	Joint Director, Accounts and Treasuries, Pune.	12	3152
5	Joint Director, Accounts and Treasuries, Nasik.	42	1518
6	Joint Director, Accounts and Treasuries, Nagpur.	46	1302
7	Joint Director, Accounts and Treasuries, Aurangabad.	20	350
8	Joint Director, Accounts and Treasuries, Amravati.	12	1066
<b>Total</b>		<b>140</b>	<b>7668</b>

Details of Uniform Module Program in 2019-20 :-

<b>Sr.No.</b>	<b>Division Name</b>	<b>Training Session No.</b>	<b>Trained Employee</b>
1	Directorate of Accounts & Treasuries, Mumbai.	4	119
2	Pay & Accounts Office, Mumbai	7	314
3	Joint Director, Accounts & Treasuries, Konkan	6	50
4	Joint Director, Accounts & Treasuries, Pune	12	2684
5	Joint Director, Accounts & Treasuries, Nasik	152	991
6	Joint Director, Accounts & Treasuries, Nagpur	31	857
7	Joint Director, Accounts & Treasuries, Aurangabad	20	350
8	Joint Director, Accounts & Treasuries, Amravati	12	473
<b>Total</b>		<b>244</b>	<b>5838</b>

### **Special Training**

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

Special Training Programs 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 (World Yoga Day)	1 (Duration 1 day)	40
3	GST Training	Directorate of Accounts and Treasuries, Mumbai dated 30.06.2018 (World Yoga Day)	1 (Duration 1 day)	50

Special Training Programs to be arranged by YASHADA, Pune in Financial Year 2019-2020 :-

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	PAC Para (MFAS Class I)	Yashada, Pune (dated 30.12.2019 to 31.12.2019)	1 (Duration 2 days)	25
2	PAC Para (MFAS Class I)	Yashada, Pune (dated 03.01.2020 to 04.01.2020)	1 (Duration 2 days)	25
3	PAC Para (MFAS Class I)	Yashada, Pune (dated 13.01.2020 to 14.01.2020)	1 (Duration 2 days)	25

Special Training Programs to be arranged by Directorate of Accounts and Treasuries in Financial Year 2019-2020 :-

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Yoga	Directorate of Accounts and Treasuries, Mumbai dated 21.06.2019 (World Yoga Day)	1 (Duration 1 day)	55
2	BEAMS	Directorate of Accounts and Treasuries, Mumbai dated 19.09.2019	1 (Duration 1 day)	54
3	Bill Portal	Directorate of Accounts and Treasuries, Mumbai dated 20.09.2019	1 (Duration 1 day)	41
4	Civil Defense	Directorate of Accounts and Treasuries, Mumbai dated 20.09.2019	1 (Duration 1 day)	49

Special Training proposed by Directorate of Accounts & Treasuries in Year 2020-21

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration
1	Bill Portal and BEAMS	Directorate of accounts and Treasuries, Mumbai.	1 Day.
2	Koshwahini	Directorate of accounts and Treasuries, Mumbai.	1 Day.
3	Treasury net	Directorate of accounts and Treasuries, Mumbai.	1 Day.

4	Sevaarth	Directorate of accounts and Treasuries, Mumbai.	1 Day.
5	Vetanika	Directorate of accounts and Treasuries, Mumbai.	1 Day.
6	GeM Portal Purchase	Directorate of accounts and Treasuries, Mumbai.	1 Day.
7	Income Tax rules	Directorate of accounts and Treasuries, Mumbai.	1 Day.
8	Accounting	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 :-**

One Group-A Officers of Maharashtra Finance and Accounts Service is 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 2018-2019	Budgetary Estimates 2019-2020	Revised Estimates 2019-2020	Budgetary Estimates 2020-2021
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	Minor Head 003 Accounts Training Classes (Committed)				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>176.70</b>	<b>219.03</b>	<b>253.53</b>	<b>268.59</b>
	<b>(B) Objectwise Classification.</b>				
	003 Accounts Training Classes				
	Salary	160.27	191.50	233.80	240.00
	Wages	0.06	0.08	0.02	0.08
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	0.36	1.15	0.26	1.15
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	0.73	1.62	0.93	1.78
	Office Expenses	8.01	10.53	10.21	11.43
	Rent, Rates and Taxes	0.19	0.15	0.15	0.15
	Expenses on Computerization	0.00	0.00	0.00	0.00
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	7.08	14.00	8.16	14.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>176.70</b>	<b>219.03</b>	<b>253.53</b>	<b>268.59</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>176.70</b>	<b>219.03</b>	<b>253.53</b>	<b>268.59</b>

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

**1) Defined Contribution Pension Scheme (DCPS) :-**

Government of India (GOI) vide notification Ministry of Finance, dated 22.12.2003 introduced a new Defined Contribution Pension System (DCPS) for the employees who are recruited on or after 01.01.2004. Also constituted "Pension Fund Regulatory and Development Authority (PFRDA)". Based on DCPS of GOI, the Government of Maharashtra (GoM) vide G.R. Finance Department No.CPS-1005/126/Ser-4, dated 31.10.2005 introduced the New Defined Contribution Pension Scheme (DCPS) for the employees who are recruited on or after 01.11.2005 on regular posts. DCPS is also applicable to Agriculture Universities/Non Agriculture Universities, affiliated non Government colleges, recognized aided educational institutes (where pension and General Provident Fund Rules are applicable), Zilla Parishad with applicable changes.

GoM led down the procedure for implementation of DCPS vide Government Resolution Finance Department No. CPS-210718/Ser-4, dated 07.07.2007. The State Record Keeping Agency office is established under the Directorate of Accounts and Treasuries for maintaining the accounts, issue of annual account statements etc.

As per the scheme, monthly contribution of the employees @10% of basic pay + Dearness Pay (if applicable) + Dearness Allowance is deducted through monthly salary bill and matching contribution of GoM is credited to the DCPS account of an employee. Government decides the rate of interest from time to time on amount of subscription deposited in DCPS account. Thereafter a policy decision has been taken by Government vide Government of Maharashtra, Government Resolution, Finance Department No. CPS-2016/C.R.100/Ser-4, dated 15.12.2018 that the interest rate of GPF will be applicable on the subscription deposited in DCPS account.

**2) NATIONAL PENSION SCHEME :-**

1. GoI converted DCPS to National Pension System (NPS). GoM vide Government Resolution, Finance Department No. CPS-2012/C.R.96/Ser-4 dated 27/08/2014 decided to join NPS (National Pension Scheme) for employees of State Government, Zilla Parishad, Agriculture Universities/Non Agriculture Universities, affiliated non

Government colleges, recognized aided educational institutes (where pension and General Provident Fund Rules are applicable), who joined service on or after 01.11.2005. This change over has applicable from 01.04.2015.

2. As per instructions of PFRDS, to implement the NPS, GoM entered into agreement with NPS Trust, Central Record Keeping Agency (CRA), M/S with National Security Depositories Limited e-Governance Infrastructure Limited (NSDL e-GIL) on 10th October, 2014. Procedure to implement the NPS in the State is laid down by GoM vide GR Finance Department, Government Resolution No. CPS-2015/NPS/C.R.32/Ser-4 dated 06/04/2015. State Record Keeping Office is declared as State Nodal Office and Director, Directorate of Accounts and Treasuries is declared as State Nodal Officer.

As per Scheme, employee share is deducted per month from the salary @ 10% of basic pay + Dearness Pay (if applicable) + Dearness Allowance and matching share of the employer is added through salary. The employer's share is increased to 14% from dated 01.04.2019 vide Government Resolution, Finance Department No. CPS-2019/C.R.266/Ser-4, dated 20.08.2019. The contribution of the employee and employer so deducted from the salary is remitted by the Treasuries after reconciliation to trusty bank for further investment.

The account of these remittances is maintained by M/S. NSDL e-GIL. M/S. NSDL e-GIL issues annual account statement to the subscriber. For investment of the fund, PFRDA has appointed **1)** SBI Pension Fund Pvt. Ltd.- 34% **2)** UTI Retirement Solutions Limited-33.5% **3)** LIC Pension Fund-32.5%. Thereafter this fund is 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% as per instructions issued by PFRDA vide letter no. PFRDA/16/3/12/0001/2017 REG-PF, dated 03.05.2018.

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/- per employee and **3)** Transaction charges – Rs. 3.75/- per transaction.

**3) Vide Government of Maharashtra, Finance Department, and Government Resolution No. CPS-2015/NPS/C.R.32/Ser-4 dated 06/04/2015, following responsibilities are fixed for concern authorities:**

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

- Duties prescribed under PFRDA Act, 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 State Nodal Office :-**

- Keeps control on the workings of Central Record Keeping Agency and Treasuries.
- Keeps control on Treasury Officers cum 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 that PRAN is issued to employees who are appointed on or after 01/11/2005. To forward employee's registration forms received from DDOs to Central Record Keeping Agency and to complete the procedure of the 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.

**4) Sanctioned Staff Pattern of State Record Keeping Agency:**

Vide Government of Maharashtra, Finance Department, Government Resolution No. Sev.Prav. 10.07/C.R.74/Kosha Prasha 4 dated 09/07/2007, State Government has sanctioned 20 posts to the office of State Record Keeping Agency working under Directorate of Accounts and Treasuries. An extension is granted to these 20 posts upto date 29.02.2020 vide Government Resolution, Finance Department No. Seva.Prav.2024/C.R.24/Kosha (Prasha 3), dated 01.10.2019.

Sr. No.	Cadre	Post	Pay Scale	No. of Posts
1.	Maharashtra Finance and Accounts Class – I (Senior)	Deputy Director	S-23 : 67700-208700	02
2.	Maharashtra Finance and Accounts Class – II (Gazetted)	Accounts officer	S-16 : 44900-142400	05
3.	Maharashtra Finance and Accounts Class – II (Gazetted)	Assistant Accounts officer	S-15 : 41800-132300	05
4.	Senior Clerk	Junior Accountant	S-10 : 29200-92300	01
5.	Stenographer (Higher Level)	Stenographer (Higher Grade)	S-15 : 41800-132300	01

6.	Stenographer (Lower Level)	Stenographer (Lower Grade)	S-14 : 38600-122800	01
7.	Clerk cum Typist	Accounts Clerk	S-6 : 19900-63200	04
8.	Peon	Peon	S-1 : 15000-47600	01
<b>Total</b>				<b>20</b>

At present, Deputy Director-02 posts, Accounts clerk-02 posts and Peon-01 post is vacant as on 31.11.2019.

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

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

**6) Statistics of refund cases of Defined Contribution Pension Scheme (Scheme Code 83420088) :-**

Vide Government of Maharashtra, Government Resolution, Finance Department, No. Aniyo.1009/C.R.1/Seva4 dated 12/11/2010 and No. Aniyo.2014/C.R.45/Seva 4 dated 08/05/2014, refunds are admissible under Defined Pension Contribution Scheme to the following reasons: 1) Death of employees in the service 2) Resignation or relieved/removed from service before superannuation retirement (before 58/60 years) 3) Deducted employees

contribution of those employees who have joined on or after 01.11.2005 but to whom provisions of Maharashtra Civil Service (Pension) Rules 1982 are applicable and 4) Superannuation Retirements.

(Amount in thousand)

Sr.No.	Year	Refund Cases	Sanctioned Grant	Allocated Grant
1	2011-12	25	1125	1102
2	2012-13	56	3000	1484
3	2013-14	58	3000	2892
4	2014-15	275	30000	28367
5	2015-16	412	40000	32386
6	2016-17	147	50000	22343
7	2017-18	464	60000	51836
8	2018-19	239	50000	28199
9	2019-20 (Upto 04.12.2019)	214	100000	20789

**7) Details of Treasury wise Registration of Drawing and Disbursing Officer and number of employees under National Pension Scheme at Central Record Keeping Agency (Upto 30.09.19) :**

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	447	16431
2	Raigad-Alibag Treasury - (1301)	4029071	370	4559
3	Ratnagiri Treasury - (1401)	4029082	260	3641
4	Sindhudurg Treasury - (1501)	4031075	220	2667
5	Palghar Treasury - (1601)	4029196	328	4796
6	Pune Treasury -(2201)	4029060	749	25905
7	Satara Treasury - (2301)	4029093	356	6032
8	Sangli Treasury - (2401)	4031134	315	5947
9	Solapur Treasury - (2501)	4029104	346	8535
10	Kolhapur Treasury - (2601)	4029001	414	7889

11	Aurangabad Treasury - (3101)	4028931	471	10843
12	Parbhani Treasury - (3201)	4029185	238	3364
13	Beed Treasury - (3301)	4031086	287	4550
14	Nanded Treasury - (3401)	4029034	425	7176
15	Osmanabad Treasury -(3501)	4031090	243	3935
16	Jalna Treasury - (3601)	4029174	230	4019
17	Latur Treasury - (3701)	4029012	292	4268
18	Hingoli Treasury - (3801)	4031156	162	2961
19	Gondia Treasury - (4401)	4028986	234	5376
20	Wardha Treasury - (4501)	4029126	257	3334
21	Nagpur Treasury - (4601)	4029023	644	18607
22	Bhandara Treasury - (4701)	4028942	234	3445
23	Chandrapur Treasury - (4801)	4028964	431	5207
24	Gadchiroli Treasury -(4901)	4028975	428	6989
25	Nasik Treasury - (5101)	4029056	682	11529
26	Dhule Treasury - (5201)	4031145	281	5019
27	Jalgaon Treasury - (5301)	4028990	445	6513
28	Ahmadnagar Treasury - (5401)	4028916	475	6861
29	Nandurbar Treasury – (5501)	4029045	329	3639
30	Amravati Treasury - (6101)	4029163	504	9476
31	Akola Treasury - (6201)	4028920	258	4405
32	Buldana Treasury - (6301)	4028953	301	4489
33	Yavatmal Treasury - (6401)	4029141	461	6825
34	Washim Treasury - (6501)	4029130	180	2811
35	Pay and Accounts office - (7101)	4031985	619	41232
36	State Record Keeping Agency	4014721	3	1
<b>Total</b>			<b>12919</b>	<b>273276</b>

**8) Year wise amount deposited under Defined Contribution Pension Scheme transferred to National Pension Scheme through Trustee Bank in the year 2018-2019 :-**

Financial Year	Employees Contribution (Rs.)	Employer Contribution (Rs.)	Interest (Rs.)	Total (Rs.)
2007-2008	138994515	138994515	4455186	282444216
2008-2009	506228894	506228894	61118222	1073576010
2009-2010	947888846	947888846	171911640	2067689332
2010-2011	1278971990	1278971990	354523358	2912467338
2011-2012	1803350904	1803350904	605205250	4211907058
2012-2013	2479509991	2479509991	1068410268	6027430250
2013-2014	3861060589	3861060589	1717365334	9439486512
2014-2015	4887866297	4887866297	2614237390	12389969984
2015-2016	513556304	513556304	102605546	1129718154
2016-2017	50706638	50706638	39747242	141160518
2017-2018	126270143	126270143	56631960	309172246
2018-2019	2112875	2112875	8293920	12519670
<b>Total</b>	<b>16596517986</b>	<b>16596517986</b>	<b>6804505316</b>	<b>39997541288</b>

**9) Amount transferred to Trustee Bank under National Pension Scheme for the period 01/04/2015 to 30/09/2019 :-**

Sr. No.	Name of Treasury with code	Treasury code	DTO NO	Amount transferred from 01.04.2015 to 30.09.2019
1	Thane Treasury -(1201)	001201	4029115	5987619586.92
2	Raigad-Alibaug Treasury - (1301)	001301	4029071	1603165850.34
3	Ratnagiri Treasury - (1401)	001401	4029082	1271882590.70
4	Sindhudurg Treasury - (1501)	001501	4031075	963908381.24
5	Palghar Treasury - (1601)	001601	4029196	1541691538.64
6	Pune Treasury -(2201)	002201	4029060	9003101361.68
7	Satara Treasury - (2301)	002301	4029093	1977747608.26
8	Sangli Treasury - (2401)	002401	4031134	2123720412.84
9	Solapur Treasury - (2501)	002501	4029104	2986240547.80
10	Kolhapur Treasury - (2601)	002601	4029001	2710408286.56
11	Aurangabad Treasury - (3101)	003101	4028931	3878356682.88
12	Parbhani Treasury - (3201)	003201	4029185	1157991288.54
13	Beed Treasury - (3301)	003301	4031086	1683597654.74
14	Nanded Treasury - (3401)	003401	4029034	2685878991.12
15	Osmanabad Treasury -(3501)	003501	4031090	1434111124.24
16	Jalna Treasury - (3601)	003601	4029174	1433164691.76
17	Latur Treasury - (3701)	003701	4029012	1647237765.22

18	Hingoli Treasury - (3801)	003801	4031156	1109223687.02
19	Gondia Treasury - (4401)	004401	4028986	1907205049.60
20	Wardha Treasury - (4501)	004501	4029126	1107958548.96
21	Nagpur Treasury - (4601)	004601	4029023	6411560399.48
22	Bhandara Treasury - (4701)	004701	4028942	1168708375.46
23	Chandrapur Treasury - (4801)	004801	4028964	1824583759.30
24	Gadchiroli Treasury -(4901)	004901	4028975	2632518522.88
25	Nasik Treasury - (5101)	005101	4029056	4165335871.58
26	Dhule Treasury - (5201)	005201	4031145	1692879545.44
27	Jalgaon Treasury - (5301)	005301	4028990	2198923026.84
28	Ahmadnagar Treasury - (5401)	005401	4028916	2205507015.58
29	Nandurbar Treasury – (5501)	005501	4029045	1315424435.20
30	Amravati Treasury - (6101)	006101	4029163	3296939577.38
31	Akola Treasury - (6201)	006201	4028920	1482143520.38
32	Buldana Treasury - (6301)	006301	4028953	1479705093.58
33	Yavatmal Treasury - (6401)	006401	4029141	2472390777.40
34	Washim Treasury - (6501)	006501	4029130	965608664.74
35	Pay and Accounts office - (7101)	007101	4031985	14335286616.23
36	State Record Keeping Agency	MAHA001	4014721	19208089809.12
<b>Total</b>				<b>115069816659.65</b>

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

As per the Para no. 32 of Government Resolution, Finance Department No. CPS-2015/NPS/C.R.32/Ser-4 dated 06.04.2015 after reconciliation of the amounts of NPS, the concern District Treasury Officer prepares the Subscriber Contribution File (SCF) 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 2018-2019	Budgetary Estimates 2019-2020	Revised Estimates 2019-2020	Budgetary Estimates 2019-2020
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	Minor Head 099 New Defined Contribution scheme (Committed)				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>516.47</b>	<b>769.36</b>	<b>616.45</b>	<b>785.30</b>
	<b>(B) Objectwise Classification.</b>				
	099 New Defined Contribution Pension Scheme				
	Salary	81.35	159.36	129.00	175.30
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	1.70	3.00	2.50	3.00
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	0.38	1.00	0.15	1.00
	Office Expenses	1.81	5.00	22.00	5.00
	Rent, Rates and Taxes	0.00	0.00	0.00	0.00
	Expenses on Computerization	0.00	1.00	0.80	1.00
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	431.23	600.00	462.00	600.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>516.47</b>	<b>769.36</b>	<b>616.45</b>	<b>785.30</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>516.47</b>	<b>769.36</b>	<b>616.45</b>	<b>785.30</b>



## **(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
<b>Total</b>		<b>608604</b>	<b>113710283691</b>	<b>624087</b>	<b>61111431517</b>	<b>649892</b>	<b>253973889489</b>

**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 122 PLAs are active as per the statement as on 31.03.2019 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 14 January 2019)	07	0
4	Second Round Period (15 January, 2019 to 23 January, 2020)	03	0
<b>Total</b>			<b>471.83</b>

Apart from this, vide orders of the Directorate of Accounts and Treasuries dated 30.04.2012, the details of the inspection of PLAs by the Store Verification Unit during 2019-20 (April 2018 to December 2018).

Sr. No.	Regional Joint Director	Inspected PLAs during 2019-2020 (Upto December 2019)
1.	Konkan Region	02
2.	Nagpur Region	02
3.	Nasik Region	07
4.	Aurangabad Region	00
5.	Amravati Region	03
6.	Pune Region	02

Out of 41 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 2020-21.

#### **(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 submission 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 have 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.

**1.10 Establishment, Control And Record Section :** This 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 2018-2019	Budgetary Estimates 2019-2020	Revised Estimates 2019-2020	Budgetary Estimates 2020-2021
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	Minor Head 096 Pay and Accounts Office (Committed)				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>2457.80</b>	<b>3918.41</b>	<b>3717.27</b>	<b>4381.55</b>
	<b>(B) Objectwise Classification.</b>				
	096 Pay and Accounts Office, Mumbai				
	Salary	2327.73	3602.50	3299.34	3962.75
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.83	0.55	0.44	0.57
	Telephone, Electricity and Water	33.83	36.40	36.40	36.40
	Contractual Services	13.20	14.00	11.20	14.70
	Travelling Allowances	1.58	3.99	3.19	4.00
	Office Expenses	31.12	194.09	53.12	35.26
	Rent, Rates and Taxes	36.89	50.40	50.40	50.40
	Expenses on Computerization	12.62	16.48	13.18	17.47
	Minor Works	0.00	0.00	250.00	260.00
	Professional Services	0.00	0.00	0.00	0.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>2457.80</b>	<b>3918.41</b>	<b>3717.27</b>	<b>4381.55</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>2457.80</b>	<b>3918.41</b>	<b>3717.27</b>	<b>4381.55</b>

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

<b>Sr. No</b>	<b>DETAILS</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
1	No. of Controlling Officers	365	365	380
	Drawing and Disbursing officers	685	692	698
2	No. of self Drawing and Disbursing Officers	375	385	400
3	No. of Bills accepted	214340	277710	305480
4	Daily Average	794	1028	1130
5	<b>Payment of Bills No. and Amount</b>			
	<b>A) By Cheque</b>			
	No. of Bills	30909	46040	50642
	Amount in Lacs	1080432	1665521	1832074
	<b>B) Book Adjustment</b>			
	No. of Bills	633	790	978
	Amount in Lacs	0	0	0
	<b>C) Through Bank (ECS/NEFT)</b>			
	No. of Bills	143998	186481	205128
	Amount in Lacs	5577896	6876679	7564347
	<b>D) e-Kuber</b>			
	No. of Bills	55	354	389
	Amount in Lacs	259	997	1098
	<b>Total No. of Bills</b>	<b>175595</b>	<b>233665</b>	<b>257137</b>
	<b>Total Amount (In Lacs)</b>	<b>6658587</b>	<b>8543197</b>	<b>9397519</b>
6	<b>Compilations</b>			
	A) Receipt entries (By challans)	66479	46590	51249
	B) Amount in Lacs	1067142	553909	609300
	C) Payment Entries (By Cheques) *	4932	4676	5144
	D) Amount in Lacs	810706	917688	1009457

	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	3422	2602	2862
	No. of gratuity payment order accepted	4721	4559	5012
	Amount paid for Gratuity payment orders accepted (In Lacs)	11453	10171	11180
	No. of Gratuity payment	5119	4362	4796
	Amount paid for Gratuity payment (In Lacs)	14870	20821	22895
	No. of communication payment orders accepted	2873	2214	2433
	Communication Payment	2523	1719	1889
	Amount paid for communication payment (In Lacs)	11504	9525	10476
8	<b>Deposits (Amount in Lacs)</b>			
	A) No. of Challans	457	356	392
	B) Amount of Deposits (In Lacs)	11232	593	653
9	<b>Payment Deposits (Amount in Lacs)</b>			
	A) No. of Vouchers	124	130	143
	B) No. of Transfer Entries	27	30	33
	C) Total amount of Payment	2880	3167	3484
10	<b>Pending Cheques Reconciliation (Month)</b>	12	7	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 2018-2019	Budgetary Estimates 2019-2020	Revised Estimates 2019-2020	Budgetary Estimates 2020-2021
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	Minor Head 097 Treasury Establishment (Committed)				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>13624.77</b>	<b>17856.74</b>	<b>18066.45</b>	<b>20042.75</b>
	<b>(B) Objectwise Classification.</b>				
	097 Treasury Establishment				
	Salary	10733.69	14761.51	15571.82	16804.59
	Wages	10.25	10.41	10.41	10.93
	Overtime Allowances	0.93	2.02	1.12	2.08
	Telephone, Electricity and Water	192.34	263.22	223.78	229.61
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	95.98	136.98	90.65	134.64
	Office Expenses	373.37	864.98	635.28	938.50
	Rent, Rates and Taxes	65.50	71.48	71.48	71.48
	Expenses on Computerization	2152.71	1746.14	1461.91	1850.91
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	0.00	0.00	0.00	0.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>13624.77</b>	<b>17856.74</b>	<b>18066.45</b>	<b>20042.75</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>13624.77</b>	<b>17856.74</b>	<b>18066.45</b>	<b>20042.75</b>

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

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

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



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

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