



सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

PERFORMANCE BUDGET

2021-2022

FINANCE DEPARTMENT

(DIRECTORATE OF ACCOUNTS AND TREASURIES)

(PUBLICATION NO. 2)

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**GOVERNMENT CENTRAL PRESS, MUMBAI
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(DIRECTORATE OF ACCOUNTS AND TREASURIES)

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THE PERFORMANCE BUDGETS OF FINANCE
DEPARTMENT

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

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(I) DIRECTORATE OF ACCOUNTS & TREASURIES

Preface:-

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

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

Government therefore established the unified Maharashtra Finance & Accounts Service with effect from 1st February, 1965. This service included all the Gazetted Supervisory posts dealing with Accounts and Finance in various Departments of the Government. This has facilitated the availability of trained personnel with requisite qualification and experience to take up the Accounts & Financial responsibilities not only in different Departments of the Government but also in Corporations / PSUs / Universities / Boards / Zilla Parishads / other Commercial bodies of the Government and Local Fund Section. This has also facilitated the transfer to various kinds of organization helping them to gain all round experience. The total strength of this service was 375 as on 1st February, 1965. It has increased to 2989 as on 1st January, 2021.

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, 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 as follows :-

SR.No	Cadre	Directorate and it's subordinate	Zilla Parishad	Other Department Offices	Total
1	Director	1	0	24	25
2	Joint Director	12	0	50	62
3	Deputy Director	47	34	51	132
4	Assistant Director	98	34	186	318
5	Accounts Officer	216	68	742	1026
6	Asst. Accounts Officer (Upto December 2020)	380	0	1046	1426
Total		754	136	2099	2989

(B) Sanctioned Posts upto 30.09.2020 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 :- 3252

Total No. of Group 'D' employees :- 607

Details of women employees in Maharashtra Finance and Accounts Service

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

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

S.N	Cadre	Year	Total Employees (At the end of the year)	No. of Male Employees (At the end of the year)	Women Empowerment			Total no. of cases related to marriage below 18 years.	Total no. of cases related to Dowry Prohibition Act	Action taken related to sexual exploitation of women at work place
					Appointment (During the year)	Promotion (During the year)	No			
1	2	3	4	5	6	7	8	9	10	11
1	Group A	2019-2020	397	326	0	0	71	0	0	0
		2020-2021	397	326	0	0	71	0	0	0
2	Gr B (Gazetted-AO)	2019-2020	689	448	0	0	241	0	0	0
		2020-2021	689	448	0	0	241	0	0	0
3	Gr B (Gazetted-AAO)	2019-2020	1262	928	31	8	334	0	0	0
		2020-2021 (upto December 2020)	1223	902	0	0	321	0	0	0
4	Group C	2019-2020	2361	1612	44	23	749	0	0	0
		2020-2021	2496	1702	98	18	794	0	0	1
5	Group D	2019-2020	432	347	3	4	85	0	0	0
		2020-2021	409	319	4	3	90	0	0	0
Total		2019-2020	5141	3661	78	35	1480	0	0	0
		2020-2021	5214	3697	102	21	1517	0	0	0

Note :- Figures as shown in the above Statement are received from all divisional Joint Director Offices, Pay and Accounts Office, Mumbai, State Record Keeping Agency, Mumbai as well as various branches in DAT office, Mumbai.

Organisational Chart of Directorate of Accounts and Treasuries, Maharashtra State, Mumbai.

Director

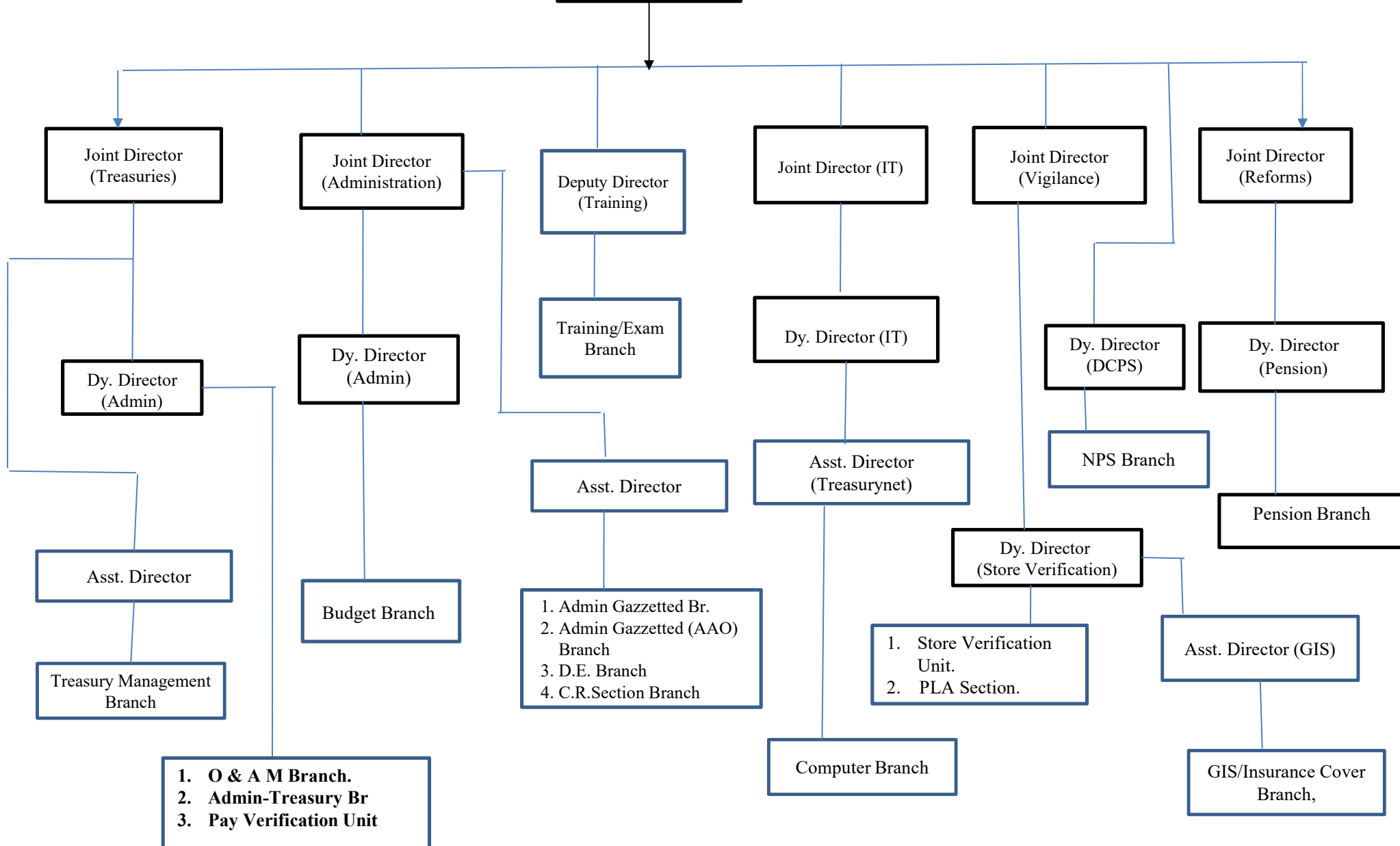


CHART DEPICTING REGIONAL, DISTRICT & TALUKA LEVEL SETUP

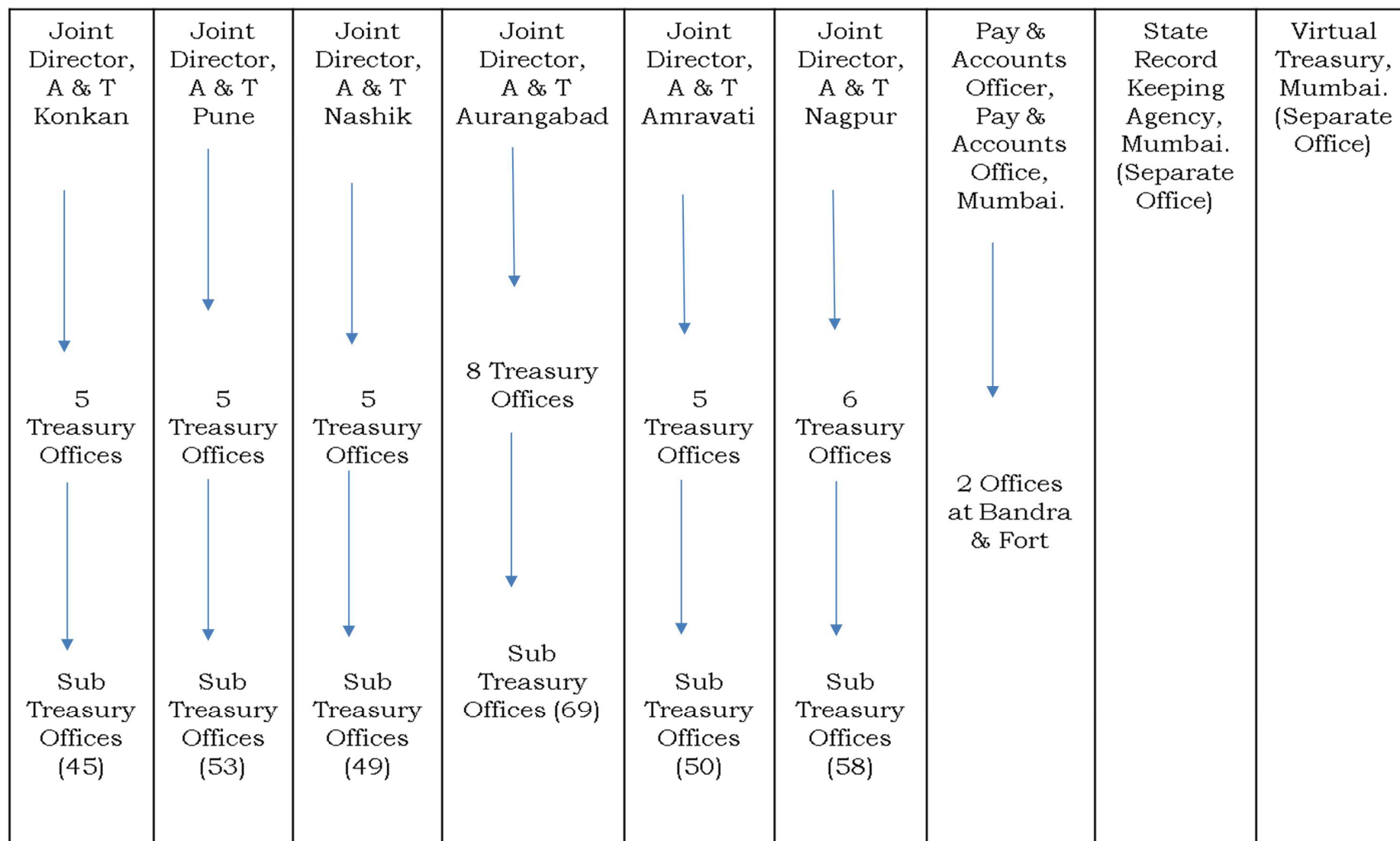


Chart depicting budgetary provisions for three years.

(Rs. in Lacs)

S N	Programme		Actual 2019-2020			Budget Estimates 2020-2021			Revised Estimates 2020-2021			Budget Estimates 2021-2022		
			Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
1	2		3	4	5	6	7	8	9	10	11	12	13	14
1	Demand No. G-5, Treasuries and Accounts Admn.	Charged	0.00	0.00	0.00	2.00	0.00	2.00	1.50	0.00	1.50	2.00	0.00	2.00
		Voted	26350.63	0.00	26350.63	30838.82	0.00	30838.82	28386.66	0.00	28386.66	32105.18	0.00	32105.18
	Total	Charged	0.00	0.00	0.00	2.00	0.00	2.00	1.50	0.00	1.50	2.00	0.00	2.00
		Voted	26350.63	0.00	26350.63	30838.82	0.00	30838.82	28386.66	0.00	28386.66	32105.18	0.00	32105.18

Annexure 'B'

Major Head cum programme wise details of total budget estimates.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2019-2020	Budgetary Estimates 2020-2021	Revised Estimates 2020-2021	Budgetary Estimates 2021-2022
1	2	3	4	5	6
M.H.2054 Treasuries and Accounts Administration.					
1.	095 Accounts and Treasuries (Committed)				
	Charged	0.00	2.00	1.50	2.00
	Voted	4741.56	5360.63	4903.78	5725.20
2.	096 Pay and Accounts Office, Mumbai.	3608.37	4381.55	4353.63	4557.31
3.	097 Treasury Establishment (Committed)	17290.74	20042.75	18218.04	20719.70
4.	003 Training (Committed)	238.60	268.59	233.05	285.39
5.	099 New Defined Contribution Pension Scheme (Committed).	471.36	785.30	678.16	817.58
Total Charged		0.00	2.00	1.50	2.00
Total Voted		26350.63	30838.82	28386.66	32105.18

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

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2019-2020	Budgetary Estimates 2020-2021	Revised Estimates 2020-2021	Budgetary Estimates 2021-2022
1	2	3	4	5	6
	(A) Activity Classification.				
	095 Treasuries and Accounts classification (Committed)				
	095 (00) (01) Treasuries and Accounts Administration				
	Charged	0.00	2.00	1.50	2.00
	Voted	2267.31	2554.05	2334.22	2725.82
	095 (00) (02) Store Verification and Vigilance Unit (Committed)	724.77	841.05	760.81	897.75
	095 (00) (03) CAFO (Committed)	1465.69	1661.08	1505.01	1775.96
	095 (00) (05) Expenses on Computerisation (Committed)	283.79	304.45	303.74	325.67
	Total Charged	0.00	2.00	1.50	2.00
	Total Voted	4741.56	5360.63	4903.78	5725.20
	(B) Objectwise Classification.				
	Salary	4647.88	5202.14	4816.83	5566.29
	Wages	0.11	0.19	0.19	0.20
	Overtime Allowances	1.52	2.97	1.50	3.12
	Telephone, Electricity and Water	15.59	25.15	17.61	25.16
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	25.85	62.75	26.99	62.75
	Office Expenses	44.64	58.50	34.53	58.50
	Rent, Rates and Taxes	2.19	2.30	2.30	2.30
	Expenses on Computerization	0.02	0.03	0.03	0.03
	Petrol, Oil and Lubricants	2.81	5.00	3.00	5.25
	Professional Services	0.95	1.60	0.80	1.60
	Total Charged	0.00	2.00	1.50	2.00
	Total Voted	4741.56	5360.63	4903.78	5725.20
	(C) Sources of Finance				
	Charged	0.00	2.00	1.50	2.00
	Voted	4741.56	5360.63	4903.78	5725.20

(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 all 323 Sub-Treasuries and 35 District Treasuries (including Pay and Accounts Office, Mumbai) are working directly on this Central Treasury Server.

The bills are acknowledged through Treasury Net system 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 and e-Kuber (for Pay and Accounts Office, Mumbai) 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.

Further an initiative regarding preparing electronic accounts and submitting online to Accountant General is taken up. In this e-bills will be received by Treasuries and Sub-Treasuries, which will be audited and passed by Treasuries in the system itself. As for payment towards e-bills accounting process will be done electronically and instead of physical vouchers, e-vouchers will be submitted to Accountant General with monthly accounts by Treasuries.

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 e-bill concept is developed by National Informatics Centre, Pune and Pilot run is under going with Telephone, electricity bills at Treasury Office, Pune.

13. GST-GRAS Portal :- The Central Government has implemented Goods and Services Tax (GST) from 1st July, 2017. For the accounting and reconciliation of State Goods and Services Tax (SGST)'s amount a new portal has been developed named as 'GST-GRAS'. The accounting and reconciliation of State Goods and Services Tax (SGST)'s amount is being done through 'GST-GRAS' portal. Integration of 'GST-GRAS' portal has been done with the Government of India's Goods and Service Tax Network (GSTN) Portal and the Reserve Bank of India's

e-Kuber Portal. The accounts of State Goods and Service Tax (SGST) are 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 to RBI and its resolution has been completed. The 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) now Maha IT	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
11	Bill Portal (Java + DB 2)	National Informatics Center, Pune (NIC)	2014	2015	All types of Bills preparation
12	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 16th October, 1952. This Organization was created on recommendations of the Public Accounts Committee made in its report on Appropriation Accounts for the Year 1944-1945. Originally it was a part of the Finance Department having separate identity. The Stores Verification Organization was brought under the administrative control of the Directorate of Accounts & Treasuries established on 1st January, 1962. Under Government Resolution, Finance Department, no. DAT-1064/584/C-12, dated 1st February, 1965, a separate Maharashtra Finance & Accounts Service was created with effect from 1st February, 1965. The posts of Stores Verification Officer and Stores Inspector were included in the Maharashtra Finance & Accounts Group-B and Group-B (Non Gazetted) Cadres respectively.

The main function of the Stores Verification Organization is to reconcile the actual available stores and stocks balances of various Government Offices with their book balances. It is also seen whether the actual stock resembles the description of the Stock taken in the register. It is also verified whether the quantum of various stocks / items used 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 worth Rs. One lakh or more but below Rs. Five Lakh

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

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

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

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

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

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

Annual Administrative Report – On the basis of information received from regional offices, an administrative report is compiled and consolidated annually. This Report is submitted to the Government, with a copy to the Accountant General-I, Mumbai & Accountant General-II, Nagpur respectively. A copy of the said administrative report is also sent to the Secretary, Legislative Assembly. This report contains details of grave and serious lapses which come to light during inspection.

TABLE NO.1

Sr. No	Particulars	2019-2020	2020-2021
(1)	(2)	(3)	(4)
1.	STORE VERIFICATION		
	No. of Stores		
	‘A’ Class Stores	1778	1777
	‘B’ Class Stores	2104	2105
	‘C’ Class Stores	232	232
	Total	4114	4114
2.	Stores due for Physical Verification (including pending Store Verification)		
	‘A’ Class Stores	702	804
	‘B’ Class Stores	771	834
	‘C’ Class Stores	52	45
	Total	1525	1683

3.	Man days available as per the Stock Verifier & its Store wise distribution		
	'A' Class Stores	2704	3134
	'B' Class Stores	1658	1537.25
	'C' Class Stores	95	61
	Total	4457	4732.25
4.	Store verified on the basis of Man Days available for Store Verification/Store Verified		
	'A' Class Stores	163	120
	'B' Class Stores	175	192
	'C' Class Stores	6	8
	Total	344	320
5.	Shortages noticed during Store Verification		
	No. of Items	3583	504
	Amount (in Lac)	129.17	46.10
6.	Excess noticed during Store Verification		
	No. of Items	214	307
	Amount (in Lac)	48.0796500	38.32223
7.	Government money involved in unutilized Stores		
	No. of Items	2902	478
	Amount (in Lac)	20502.77	333.55
8.	Other irregularities in Stores		
	No. of Items	283	360
	Amount (in Lac)	27.30	30.50

(2) VIGILANCE BRANCH

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

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

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

TABLE NO. 1

S.N	Particulars		2019-2020	2020-2021
(1)	(2)		(3)	(4)
1.	Audit Objections (D.C.Bills)			
	Opening Balance of Outstanding objection	Items	2999	2724
		Amount (in Lakhs)	200918.17	224185.05
	New Objection	Items	3390	590
		Amount (in Lakhs)	85069.49	43481.82
	Compliance Objection	Items	3665	1052
		Amount (in Lakhs)	66824.61	62157.20
	Balance at the end of year	Items	2724	2262
		Amount (in Lakhs)	224185.05	204950.17
2.	Reconciliation of Office Expenses			
(i)	No. of Controlling officers			
	a) Pay & Accounts Officer, Mumbai	No	365	400
	b) Accountant General – I	No	567	602
	c) Accountant General – II Nagpur	No	332	320
(ii)	No. of Offices who have completed the reconciliation work before the closure of accounts			
	a) Pay & Accounts Officer, Mumbai	No	190	200
	b) Accountant General – I	No	360	370
	c) Accountant General – II Nagpur	No	241	230
3.	Outstanding Inspection Reports			
	Opening Balance			
	Reports	No.	5902	5890
	Paras	No.	16526	16459

	Reports received during the year			
	Reports	No.	79	101
	Paras	No.	501	544
	Compiled during the year			
	Reports	No.	90	61
	Paras	No.	568	364
	Closing Balance the year			
	Reports	No.	5890	5930
	Paras	No.	16459	16639
4.	Loss of Government money cases			
	Opening cases	No.	720	711
		Amount (in Lakhs)	1374.12	1419.60
	Cases received during the year	No.	5	0
		Amount (in Lakhs)	53.94	0
	Cases disposed during the year	No.	14	0
		Amount (in Lakhs)	8.47	0
	Closing Balance of the year	No.	711	711
		Amount (in Lakhs)	1419.60	1419.60
5.	Loss of Government Property			
	Opening cases	No.	880	882
		Amount (in Lakhs)	200.89	714.47
	Cases received during the year	No.	20	1
		Amount (in Lakhs)	515.59	0.20
	Cases disposed during the year	No.	18	1
		Amount (in Lakhs)	2.01	0.01
	Closing Balance of the year	No.	882	882
		Amount (in Lakhs)	714.47	714.47

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

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

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

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

Government has fixed the rate of interest on Saving Fund @ 7.9 % w.e.f. 1st Jan, 2020. Similarly, interest rate on Insurance Fund has been fixed @ 4%.w.e.f. 1st December 2011.

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

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

The interests worked out quarterly on the accumulated balances by debiting the Head of Account – "2049 Interest Payment, 108 Interest on Insurance & Pension Fund (3) State Government Employee's Group Insurance Scheme (A) Insurance Fund, (B) Saving Fund" and is credited to the Fund under the Head of Account "8011 Insurance and Pension Fund, State Government Employees Group Insurance Scheme (A) Insurance Fund (B) Saving Fund" by book adjustment. The Receipt & Payment Account of this scheme is maintained by the Directorate of Accounts & Treasuries. Interest of Rs. 193,82,37,862/- was credited to the Saving Fund and of Rs. 5,57,34,453/- (Amount for Jan-Dec 2019 GIS Quarter) was credited to the Insurance Fund in the Financial Year 2019-2020. The balance in Insurance Fund was Rs. 146,84,62,794/- and that in Saving Fund was Rs. 2571,95,81,398/- as on 31st March 2020. In 2021-2022, 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. 30037 lakh.

Table No. 1

(Amount in lacs)

Group	Items	2019-2020 *	2020-2021 **	2021-2022 **
A	No. of Members	32626	36390	35889
	Receipt of Saving Fund	2883	8680	3171
	Receipt of Insurance Fund	1267	3782	1394
B	No. of Members	57945	64223	63740
	Receipt of Saving Fund	1466	4340	1613
	Receipt of Insurance Fund	652	1891	717
C	No. of Members	332143	364227	365357
	Receipt of Saving Fund	10101	3255	11111
	Receipt of Insurance Fund	4409	1418	4850
D	No. of Members	69708	76668	76679
	Receipt of Saving Fund	1421	2170	1563
	Receipt of Insurance Fund	623	946	685
Adjusted amount	Receipt of Saving Fund	1345	1480	1480
	Receipt of Insurance Fund	576	634	634
Total	No. of Members	492422	541508	541664
	Receipt of Saving Fund	17216	18445	18938
	Receipt of Insurance Fund	7527	8037	8280

Group	Items	2019-2020 *	2020-2021 **	2021-2022 **
A	No. of Members	2167	1403	2384
	Payment from Saving Fund	5189	1679	5708
	No. of Members	81	40	89
	Payment from Insurance Fund	651	264	716
B	No. of Members	3330	2367	3663
	Payment from Saving Fund	4128	2832	4541
	No. of Members	147	71	162
	Payment from Insurance Fund	652	473	717
C	No. of Members	12133	8169	13346
	Payment from Saving Fund	9091	9776	10000
	No. of Members	1242	674	1366
	Payment from Insurance Fund	4212	4467	4633
D	No. of Members	5174	3549	5691
	Payment from Saving Fund	1959	4247	2155
	No. of Members	638	401	702
	Payment from Insurance Fund	1393	2658	1532
Adjusted amount	Payment from Saving Fund	31	34	34
	Payment from Insurance Fund	0	0	0
Total	No. of Members	22804	15488	25084
	Payment from Saving Fund	20398	18534	22438
	No. of Members	2108	1186	2319
	Payment from Insurance Fund	6908	7862	7599

*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 7th 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 for all regular Government Servants and retired Government Servants is approximately 7,60,631.

6th Pay Verification

Sr. No.	Name of the Pay Verification Unit	Approx. No. of service books for verification	No. of verified Service Books	No. of objected Service Books	Totally verified Service Books	Balance and objected 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 2021-2022
							04/2019 to 03/2020	04/2020 to 10/2020	
1	2	3	4	5	(4+5)=6	(3-4)=7	8	9	10
1	Mumbai	90917	61617	27991	89608	29300	823	33	5860
2	Konkan	64147	39189	22896	62085	24958	1007	739	4992
3	Pune	106743	80287	41768	122055	26456	1336	597	5291
4	Nasik	72183	59644	25948	85592	12539	1944	248	2508
5	Aurangabad	84132	60189	32194	92383	23943	1903	304	4789
6	Amravati	57169	39869	31945	71814	17300	898	246	3460
7	Nagpur	85153	66642	41126	107768	18511	721	573	3702
Total		560444	407437	223868	631305	153007	8632	2740	30602

7th Pay Verification

Sr. No.	Name of the Pay Verification Unit	Approx. No. of service books for verification	No. of verified Service Books	No. of objected Service Books	Totally verified Service Books	Balance and objected 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 2021-2022
							04/2019 to 03/2020	04/2020 to 10/2020	
1	2	3	4	5	(4+5)=6	(3-4)=7	8	9	10
1	Mumbai	126719	5891	4718	10609	120828	4178	1713	12672
2	Konkan	84231	12586	7355	19941	71645	10098	2488	8423
3	Pune	146641	14307	12684	27001	132334	6703	7604	14664
4	Nasik	98423	14012	178	14190	84411	7751	6261	9842
5	Aurangabad	115839	15235	7204	22439	100604	12439	2796	11584
6	Amravati	78380	9057	7182	16239	69323	5751	3306	7838
7	Nagpur	110398	14119	9313	23432	96279	10592	3527	11040
Total		760631	85207	48644	133851	675424	57512	27695	76063

(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. Commissionerate 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, Bombay City Civil and Sessions Court.
19. Revenue Department.
20. Chief Engineer, Electrical.
21. Chief Judge, Small Causes Court, Bombay.
22. Commissionerate 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. Commissionerate of Dairy Development.
38. Food, Civil Supplies and Consumer Protection Department.
39. Director General of Police.
40. Directorate of Health Service.
41. Special Court of Torts.
42. Commissionerate of Sugar, Pune.
43. Chief Conservator of Forest.
44. Home Department, Mantralaya.
45. Minority Development Department, Mantralaya.
46. Directorate of Tourism.
47. State Election Commission.
48. Maharashtra Labour Science Institute.
49. Governor's Secretariat.
50. Mantralaya Square Meal.

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.

A Government Resolution for 100% revenue collection through GRAS is underway. This GR would make it mandatory for all departments to deposit all revenue receipts through GRAS only.

This would eventually amount to increase the workload of Virtual Treasury Office. At present 50 departments are using GRAS for their receipts and rest of departments are asked to submit their status report, for their inclusion in GRAS.

The employee strength is limited in the Virtual Treasury Office and needs to be improved to carryout above mentioned tasks. A proposal to create new posts for this office has already been forwarded to the Government.

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.

GRAS, in order to become more consumer friendly as this about to include 100% revenue receipts, few details of challan generated are proposed to be communicated to consumer via SMS. Also MDR charges availed on payment through debit card an amount Rs. 2,001/- to Rs. 1,00,000/-. This MDR charges are paid to the SBI payment Gateway from this office. This amounts to increase in expenditure under the computer expenses Major Head. Demand for the same has been proposed for 2021-2022 State Budget.

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

Financial Year	No. of Challans	Amount (in Crores)
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
2019-2020	65,34,647	62829.52
2020-2021 (Till 11.11.2020)	43,76,905	33,057
Total	3,41,32,799	4,57,761.5

(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 G.R. Finance Department प्रशिका 11.09/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	2019-2020	2020-2021
(1)	(2)	(3)	(4)
	Maharashtra Accounts Clerk training.		
1	No. of sessions organized	14	10
2	Duration (days)	50	50
3	Enrollment	265	160
4	No. of admitted candidates	293	170
5	Tests conducted (No.)	12	12
6	Candidates who have completed the training satisfactorily	289	90
	Non Gazetted Supervisory Training class		
1	No. of sessions organized	10	9
2	Duration (days)	60	60
3	Enrollment	162	210
4	No. of admitted candidates	138	120
5	Tests conducted (No.)	7	10
6	Candidates who have completed the training satisfactorily	137	60

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 at various Government and Government authorized Training Institutes. Details of training given during the year 2019-20 & 2020-21 by these institutions as instructed by Directorate of Accounts & Treasuries are as under.

Training Programs are arranged by Training Institutes in Financial Year 2019-20

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	3 (2 days)	75
2	Vaikunth Mehta National Institute of Co-operative Management, Pune	Newly appointed Accounts Officer	2 (12 days)	60
3	Vaikunth Mehta National Institute of Co-operative Management, Pune	Assistant Accounts Officers.	2 (5 days)	60
4	VANAMATI, Nagpur	Newly appointed Assistant Accounts Officers.	2 (12 days)	208
Total			9	403

Training Programs organized by Training Institute in Financial Year 2020-21

S.N.	Name of Institution	Cadre	No.of Slots & Duration	Attendance
1	Yashwantrao Chavan Academy of Development Administration, Pune	Deputy Director & Assistant Director	Nil	Nil
2	Vaikunth Mehta National Institute of Co-operative Management, Pune	Accounts Officer	Nil	Nil
3	Vaikunth Mehta National Institute of Co-operative Management, Pune	Assistant Accounts Officer	Nil	Nil
4	VANAMATI, Nagpur.	Newly appointed Assistant Accounts Officer	Nil	Nil
Total			Nil	Nil

Note :- Due to occurrence of Covid-19 Pandemic year 2020-2021 regular Training Course was not arranged.

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 2019-2020.

Sr. No.	Division Name	Training Session No.	Trained employees
1	Directorate of Accounts and Treasuries, Mumbai.	5	239
2	Pay and Accounts Office, Mumbai.	Nil	Nil
3	Joint Director, Accounts and Treasuries, Konkan.	Nil	Nil
4	Joint Director, Accounts and Treasuries, Pune.	52	657
5	Joint Director, Accounts and Treasuries, Nasik.	248	1887
6	Joint Director, Accounts and Treasuries, Nagpur.	50	1260
7	Joint Director, Accounts and Treasuries, Aurangabad.	20	350
8	Joint Director, Accounts and Treasuries, Amravati.	11	1664
Total		386	6057

Details of Uniform Module Program in 2020-21 :-

Sr.No.	Division Name	Training Session No.	Trained Employee
1	Directorate of Accounts & Treasuries, Mumbai.	Nil	Nil
2	Pay & Accounts Office, Mumbai	Nil	Nil
3	Joint Director, Accounts & Treasuries, Konkan	Nil	Nil
4	Joint Director, Accounts & Treasuries, Pune	52	700
5	Joint Director, Accounts & Treasuries, Nasik	Nil	Nil
6	Joint Director, Accounts & Treasuries, Nagpur	12	127
7	Joint Director, Accounts & Treasuries, Aurangabad	20	350
8	Joint Director, Accounts & Treasuries, Amravati	Nil	Nil
Total		84	1177

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 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 DEFENCE	Directorate of Accounts and Treasuries, Mumbai dated 07.12.2019	1 (Duration 1 day)	49
5	STRESS MANAGEMENT	Directorate of Accounts and Treasuries, Mumbai dated 31.01.2020	1 (Duration 1 day)	40

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 2020-2021 :-

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Nil	Nil	Nil	Nil

Note :- Due to occurrence of Covid-19 Pandemic year 2020-2021 regular Training Course was not arranged.

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

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration
1	Koshwahini	Directorate of accounts and Treasuries, Mumbai.	1 Day.
2	Treasury net	Directorate of accounts and Treasuries, Mumbai.	1 Day.
3	Sevaarth	Directorate of accounts and Treasuries, Mumbai.	1 Day.
4	Vetanika	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 2019-2020	Budgetary Estimates 2020-2021	Revised Estimates 2020-2021	Budgetary Estimates 2021-2022
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 003 Accounts Training Classes (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	238.60	268.59	233.05	285.39
	(B) Objectwise Classification.				
	003 Accounts Training Classes				
	Salary	225.02	240.00	218.40	256.80
	Wages	0.02	0.08	0.08	0.08
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	0.24	1.15	0.81	1.15
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	0.66	1.78	0.89	1.78
	Office Expenses	7.94	11.43	5.72	11.43
	Rent, Rates and Taxes	0.15	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	4.57	14.00	7.00	14.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	238.60	268.59	233.05	285.39
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	238.60	268.59	233.05	285.39

**(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 PFRDA, to implement the NPS, GoM entered into agreement with NPS Trust, Central Record Keeping Agency (CRA), M/S 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.- 38.5% **2)** UTI Retirement Solutions Limited-32% **3)** LIC Pension Fund-29.50%. The fund is invested in following financial instruments as per instructions issued by PFRDA vide letter no PFRDA/16/3/12/0001/2017 REG-PF, dated 03.05.2018. **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 the directions of PFRDA and as per the agreement made with M/S NSDL e-GIL as Central Record Keeping Agency (CRA) at present following service charges are to be paid to M/S NSDL e-GIL : **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. Responsibilities of various Authorities :-

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.

- Follow up of resolution of the grievances of Drawing and Disbursing Officers and Treasury Officers in respect of deposits 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 Contribution Pension Scheme.
- To sanction refund cases of contributions paid before date 31.03.2015 and forwarded those refund cases of contributions paid after date 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 :-

- To complete the registration procedure of the employees who are appointed on or after 01/11/2005 on regular post pay scales through competent 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 employee's contribution and employer's 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 29.02.2021 vide Government Resolution, Finance Department No. Seva.Prav.2020/C.R.75/Kosha (Prasha 3), dated 10.09.2020.

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
Total				20

At present, Deputy Director-02 posts and Peon-01 post are vacant as on 30.11.2020.

- 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 :-

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

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 employee 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	281	100000	26975
10	2020-21 (Upto 05.11.2020)	79	100000	7867

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 30.09.2020) :

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	449	16593
2	Raigad-Alibag Treasury - (1301)	4029071	370	4649
3	Ratnagiri Treasury - (1401)	4029082	261	3665
4	Sindhudurg Treasury - (1501)	4031075	220	2681
5	Palghar Treasury - (1601)	4029196	330	4797
6	Pune Treasury -(2201)	4029060	753	27143
7	Satara Treasury - (2301)	4029093	358	6062
8	Sangli Treasury - (2401)	4031134	319	6119
9	Solapur Treasury - (2501)	4029104	346	8565
10	Kolhapur Treasury - (2601)	4029001	416	8155

11	Aurangabad Treasury - (3101)	4028931	472	11503
12	Parbhani Treasury - (3201)	4029185	238	3449
13	Beed Treasury - (3301)	4031086	288	4629
14	Nanded Treasury - (3401)	4029034	426	7558
15	Osmanabad Treasury -(3501)	4031090	243	4042
16	Jalna Treasury - (3601)	4029174	230	4110
17	Latur Treasury - (3701)	4029012	294	4458
18	Hingoli Treasury - (3801)	4031156	163	3008
19	Gondia Treasury - (4401)	4028986	235	5427
20	Wardha Treasury - (4501)	4029126	258	3390
21	Nagpur Treasury - (4601)	4029023	647	18806
22	Bhandara Treasury - (4701)	4028942	237	3752
23	Chandrapur Treasury - (4801)	4028964	434	5713
24	Gadchiroli Treasury -(4901)	4028975	430	7306
25	Nasik Treasury - (5101)	4029056	689	11300
26	Dhule Treasury - (5201)	4031145	284	5067
27	Jalgaon Treasury - (5301)	4028990	448	6725
28	Ahmadnagar Treasury - (5401)	4028916	478	7121
29	Nandurbar Treasury – (5501)	4029045	329	3670
30	Amravati Treasury - (6101)	4029163	511	9627
31	Akola Treasury - (6201)	4028920	259	4538
32	Buldana Treasury - (6301)	4028953	304	4712
33	Yavatmal Treasury - (6401)	4029141	463	6907
34	Washim Treasury - (6501)	4029130	180	2866
35	Pay and Accounts office - (7101)	4031985	622	43656
36	State Record Keeping Agency	4014721	3	0
Total			12987	281769

8) Year wise amount deposited under Defined Contribution Pension Scheme transferred to National Pension Scheme through Trustee Bank upto year 2019-2020 :-

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
2019-2020	32444328	32444328	24467382	89356038
Total	16628962314	16628962314	6828972698	40086897326

9) Amount transferred to Trustee Bank under National Pension Scheme for the period 01/04/2015 to 30/09/2020 :-

Sr. No.	Name of Treasury with code	Treasury code	DTO Reg. No at NSDL e-GIL	Amount transferred from 01.04.2015 to 30.09.2020
1	Thane Treasury -(1201)	001201	4029115	7724520711
2	Raigad-Alibaug Treasury - (1301)	001301	4029071	2066440275
3	Ratnagiri Treasury - (1401)	001401	4029082	1646970917
4	Sindhudurg Treasury - (1501)	001501	4031075	1250882186
5	Palghar Treasury - (1601)	001601	4029196	2069689691
6	Pune Treasury -(2201)	002201	4029060	11927134701
7	Satara Treasury - (2301)	002301	4029093	2595851473
8	Sangli Treasury - (2401)	002401	4031134	2877950585
9	Solapur Treasury - (2501)	002501	4029104	3986842475
10	Kolhapur Treasury - (2601)	002601	4029001	3690243539
11	Aurangabad Treasury - (3101)	003101	4028931	5156782495
12	Parbhani Treasury - (3201)	003201	4029185	1538515644
13	Beed Treasury - (3301)	003301	4031086	2196893697
14	Nanded Treasury - (3401)	003401	4029034	3524110697
15	Osmanabad Treasury -(3501)	003501	4031090	1848115808
16	Jalna Treasury - (3601)	003601	4029174	1876383796
17	Latur Treasury - (3701)	003701	4029012	2207481365
18	Hingoli Treasury - (3801)	003801	4031156	1414111335
19	Gondia Treasury - (4401)	004401	4028986	2573668639
20	Wardha Treasury - (4501)	004501	4029126	1476845511

21	Nagpur Treasury - (4601)	004601	4029023	8469803506
22	Bhandara Treasury - (4701)	004701	4028942	1600462479
23	Chandrapur Treasury - (4801)	004801	4028964	2610401224
24	Gadchiroli Treasury - (4901)	004901	4028975	3629033885
25	Nasik Treasury - (5101)	005101	4029056	5547973501
26	Dhule Treasury - (5201)	005201	4031145	2285859521
27	Jalgaon Treasury - (5301)	005301	4028990	2961484587
28	Ahmadnagar Treasury - (5401)	005401	4028916	3035403276
29	Nandurbar Treasury - (5501)	005501	4029045	1797036811
30	Amravati Treasury - (6101)	006101	4029163	4327775767
31	Akola Treasury - (6201)	006201	4028920	2002165146
32	Buldana Treasury - (6301)	006301	4028953	2099760259
33	Yavatmal Treasury - (6401)	006401	4029141	3216351787
34	Washim Treasury - (6501)	006501	4029130	1241319744
35	Pay and Accounts office - (7101)	007101	4031985	19096964777
36	State Record Keeping Agency	MAHA001	4014721	5161444080
Total				146779321618

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 subscription 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 2019-2020	Budgetary Estimates 2020-2021	Revised Estimates 2020-2021	Budgetary Estimates 2021-2022
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 099 New Defined Contribution scheme (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	471.36	785.30	678.16	817.58
	(B) Objectwise Classification.				
	099 New Defined Contribution Pension Scheme				
	Salary	120.27	175.30	150.00	187.57
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	1.87	3.00	2.10	3.00
	Contractual Services	0.00	0.00	0.00	0.01
	Travelling Allowances	0.14	1.00	0.50	1.00
	Office Expenses	15.79	5.00	4.12	5.00
	Rent, Rates and Taxes	0.00	0.00	21.19	20.00
	Expenses on Computerization	0.12	1.00	0.25	1.00
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	333.17	600.00	500.00	600.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	471.36	785.30	678.16	817.58
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	471.36	785.30	678.16	817.58

(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	2019-2020		2020-2021 (April 2020 To October 2020)		2021-2022	
		No. of pensioners	Amt. (in Rs.)	No. of pensioners	Amt. (in Rs.)	No. of pensioners	Amt. (in Rs.)
1	State Govt. Pensioners	428843	124432857700	431547	83790525917	453124	138254367762
2	Family pensioners	200040	32856165946	206802	22984679245	217142	37924720754
Total		628883	157289023646	638349	106775205162	670266	176179088516

Note :- The information for the year 2019-2020 is for 12 months whereas the information for the year 2020-2021 is for 8 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	2019-2020		2020-2021 (April 2020 To October 2020)		2021-2022	
		No. of pensioners	Amount (Rs)	No. of pensioners	Amount (Rs)	No. of pensioners	Amount (Rs)
1	Other Pensioners (Including Family Pensioners)	141450	47526840822	143951	35642081016	151149	58809433676

Note :- The information for the year 2019-2020 is for 12 months whereas the information for the year 2020-2021 is for 8 months.

(9) Information regarding work of Other Offices.

As per the rules laid down in Maharashtra Treasury Rules, 1968 and in the Pay and Accounts manual, in the Treasuries of Maharashtra State, many Personal Ledger Accounts are in function on behalf of many departments. It is observed that tremendous expenditure is incurred by these Personal Ledger Account holders. While doing this expenditure, to see whether the rules laid down by the Government, are being followed by these Personal Ledger Accounts holders or not and whether they use the financial powers duly, vested with them, vide Government of Maharashtra, Finance Department circular no. MISC-1009/CR 21/TRP 5, dated 12.12.2009, an inspection team is being formed under the control of Joint Director (Vigilance) in the Directorate of Accounts and Treasuries, Mumbai which comprises of :-

- 1) Joint Director (Vigilance)
- 2) Accounts Officer (Annya Karyalay)– Head of Inspection Team.
- 3) Assistant Accounts Officer (Annya Karyalay).
- 4) Junior Accountant (Annya Karyalay).

This inspection team inspects the Personal Ledger Accounts totally and submits the report thereof to the concerned Personal Ledger Accounts holder and their controlling Officer (i.e the administrative department concerned). The inspection team accepts all the compliances of the objections raised by them and intimates about the serious irregularities, to the Finance Department, Mantralaya and to the Accountant General Office (AG's Office).

Total 118 PLAs are active as per the statement of Pay and Accounts Office as on 31.03.2020 in Mumbai. Necessary actions taken by Inspection Unit, Mumbai is as under :-

Sr. No.	Details	No. of Accounts audited	The amount surrendered by PLA holder as per the objections raised by the Inspection Team (In Cr).
1.	First Round Period (February 2010 to June 2017)	197	468.20
2.	Second Round Period (July 2017 to September 2020)	26	3.63
Total			471.83

Likewise, the Joint Directors in the regional departments of State of Maharashtra carry out the Inspection Work of the Personal Ledger Accounts functioning in there concerned regions.

Sr. No.	Regional Joint Director	Inspected PLAs during 2020-2021 (Upto September 2020)
1.	Konkan Region	00
2.	Nagpur Region	00
3.	Nasik Region	00
4.	Aurangabad Region	00
5.	Amravati Region	00
6.	Pune Region	00

Out of 41 Judicial PLAs as per list received from the Pay and Accounts Office, Mumbai, inspection of 8 PLAs has been completed. Priority for inspection of those PLAs having serious irregularities.

(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 2019-2020	Budgetary Estimates 2020-2021	Revised Estimates 2020-2021	Budgetary Estimates 2021-2022
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 096 Pay and Accounts Office (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	3608.37	4381.55	4353.63	4557.31
	(B) Objectwise Classification.				
	096 Pay and Accounts Office, Mumbai				
	Salary	3250.94	3962.75	3944.64	3938.18
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.28	0.57	0.57	0.60
	Telephone, Electricity and Water	31.19	36.40	36.13	36.40
	Contractual Services	5.96	14.70	14.70	25.00
	Travelling Allowances	1.27	4.00	3.97	4.00
	Office Expenses	39.07	35.26	35.22	35.26
	Rent, Rates and Taxes	19.24	50.40	50.40	50.40
	Expenses on Computerization	10.42	17.47	8.00	17.47
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Minor Works	250.00	260.00	260.00	450.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	3608.37	4381.55	4353.63	4557.31
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	3608.37	4381.55	4353.63	4557.31

TABLE NO. 2
Work done by Pay and Accounts Office

Sr. No	DETAILS	2019-2020	2020-2021	2021-2022
1	No. of Controlling Officers	365	400	400
	Drawing and Disbursing officers	698	705	710
2	No. of self Drawing and Disbursing Officers	41	45	50
3	No. of Bills accepted	161960	198256	244694
4	Daily Average	600	734	906
5	Payment of Bills No. and Amount			
	A) By Cheque			
	No. of Bills	23273	25600	28160
	Amount in Lacs	3424333	4109200	4931040
	B) Book Adjustment			
	No. of Bills	0	0	0
	Amount in Lacs	0	0	0
	C) Through Bank (ECS/NEFT)			
	No. of Bills	117916	141499	169799
	Amount in Lacs	4914072	5896886	7076264
	D) e-Kuber			
	No. of Bills	20771	31157	46735
	Amount in Lacs	490172	735259	1102888
	Total No. of Bills	161960	198256	244694
	Total Amount (In Lacs)	8828577	10741345	13110191
6	Compilations			
	A) Receipt entries (By challans)	43852	65778	98667
	B) Amount in Lacs	756744	1135116	1702674
	C) Payment Entries (By Cheques) *	5076	7614	9898
	D) Amount in Lacs	907946	1180330	1534428

	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	3764	4893	6361
	No. of gratuity payment order accepted	3573	4645	6038
	Amount paid for Gratuity payment orders accepted (In Lacs)	13009	16912	21985
	No. of Gratuity payment	3776	4909	6381
	Amount paid for Gratuity payment (In Lacs)	17100	22229	28898
	No. of communication payment orders accepted	0	0	0
	Communication Payment	0	0	0
	Amount paid for communication payment (In Lacs)	0	0	0
8	Deposits (Amount in Lacs)			
	A) No. of Challans	478	621	808
	B) Amount of Deposits (In Lacs)	13924	18101	23531
9	Payment Deposits (Amount in Lacs)			
	A) No. of Vouchers			
	Major Head 8336	1343	1477	1625
	Major Head 8443	87	96	106
	B) No. of Transfer Entries			
	Major Head 8336	20	22	24
	Major Head 8443	20	22	24
	C) Total amount of Payment			
	Major Head 8336	25921	28513	31364
	Major Head 8443	206	743	817
10	Pending Cheques Reconciliation (Month)	12	12	12

(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 1 Pay and Accounts Office, Mumbai, 1 Virtual Treasury Office, 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 2019-2020	Budgetary Estimates 2020-2021	Revised Estimates 2020-2021	Budgetary Estimates 2021-2022
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 097 Treasury Establishment (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	17290.74	20042.75	18218.04	20719.70
	(B) Objectwise Classification.				
	097 Treasury Establishment				
	Salary	14996.75	16804.59	15906.85	17480.91
	Wages	10.35	10.93	10.93	11.48
	Overtime Allowances	0.91	2.08	1.04	2.15
	Telephone, Electricity and Water	197.28	229.61	205.87	229.61
	Contractual Services	0.00	0.01	20.01	220.81
	Travelling Allowances	81.43	134.64	55.32	134.64
	Office Expenses	383.83	938.50	461.10	717.69
	Rent, Rates and Taxes	66.67	71.48	76.19	71.48
	Expenses on Computerization	1553.52	1850.91	1480.73	1850.91
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.02
	Professional Services	0.00	0.00	0.00	0.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	17290.74	20042.75	18218.04	20719.70
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	17290.74	20042.75	18218.04	20719.70

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

S.R	Particulars	2019-2020	2020-2021
(1)	(2)	(3)	(4)
1	No. of Drawing & Disbursing Officers		
(i)	District Treasury	6579	6638
(ii)	Sub-Treasury	7257	7360
	Total	13836	13998
2	No. of Gazetted Officers who present their own bill in the form of Gazetted Officer's Bill at Treasury		
(i)	District Treasury	442	445
(ii)	Sub-Treasury	343	355
	Total	785	800
3	No. of Bills accepted		
(i)	District Treasury	1097800	1172286
(ii)	Sub-Treasury	641822	657050
(iii)	Pensioner's Bills	144244	138266
	Total	1883866	1967602
4	Average Bills Received	7877	9093
5	Payment of Bills		
(i)	By Cheque	145174	145796
(ii)	By Cash	0	0
(iii)	Through Banks	1233043	1306868
	Total	1378217	1452664
6	Compilation		
(i)	Receipt Entries	1204562	1124941
(ii)	Amount (In Lakh)	3830252	3426891
(iii)	Payment Entries	1585540	2637167
(iv)	Amount (in Lacs)	21132818	20488157

7	No. of Pension Payment orders accepted.		
(i)	Maharashtra State	119723	129362
(ii)	Central	84	85
(iii)	Other States	539	567
	Total	120346	130014
8	No. of Gratuity Orders accepted		
(i)	Maharashtra State	48273	50476
(ii)	Central	0	0
(iii)	Other States	27	36
	Total	48300	50512
9	No. of Payments of Gratuity		
(i)	Maharashtra State	45689	47421
(ii)	Central	0	0
(iii)	Other States	23	25
	Total	45712	47446
10	No. of Commutation Payment Orders accepted		
(i)	Maharashtra State	32094	34831
(ii)	Central	0	0
(iii)	Other States	21	23
	Total	32115	34854
11	Commutation Payment		
(i)	Maharashtra State	31349	33613
(ii)	Central	0	0
(iii)	Other States	22	24
	Total	31371	33637
12	Deposits :-		
(i)	No. of Challans	204140	204424
(ii)	No. of Transfer Entries	311	286
(iii)	Total Amount of Deposits (Amt. in Lacs)	1804400	1965671

13.	Payment of Deposits :-		
(i)	No. of Challans	37736	37259
(ii)	No. of Tranfer Entries	193	159
(iii)	Total amount of Payment (Amt in lakh)	986457	808822
14	Pending Cheques reconciliation (Months)	0	0
15	Stamps :-		
(A)	No. of Stamps Transactions		
i)	Judicial	70058	74376
ii)	Non Judicial	468822	548770
	Total	538880	623146
(B)	Value of Sold Stamps (Amt. in Lakh)		
i)	Judicial	51048	49707
ii)	Non Judicial	216844	218590
	Total	267892	268297

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