



सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

PERFORMANCE BUDGET

2017-2018

FINANCE DEPARTMENT

(DIRECTORATE OF ACCOUNTS AND TREASURIES)

(PUBLICATION NO. 2)

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**GOVERNMENT CENTRAL PRESS, MUMBAI
2017**

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FINANCE DEPARTMENT

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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 offices (Treasuries), 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 & Non-Gazetted Supervisory posts dealing with Accounts and Finance in various Departments of the Government. This has facilitated the availability of trained personnel with requisite qualification and experience to take up the Accounts & Financial responsibilities not only in different Departments of the Government but also in Corporations / PSUS / Universities / Boards / Zilla Parishads / other Commercial bodies of the Government and Local Fund Section. This has also facilitated the transfer to various kinds of organization helping them to gain all round experience. The total strength of this service was 375 as on 1st February, 1965. It has increased to 2884 as on 1st February, 2017.

The Director of Accounts & Treasuries, is the Head of the Department. The Head Quarter of the Directorate is at Mumbai. The Directorate has Six Regional Offices, one each at Pune, Nasik, Aurangabad, Nagpur, Amravati & Konkan Bhavan, Navi Mumbai. The following Offices are also under the administrative control of the Directorate.

- 1) All District Treasuries & Sub-Treasuries in the State.
- 2) Pay & Accounts Office, Mumbai.
- 3) Virtual Treasury Office.

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

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

As a Head of the Department, the Director is responsible for the management, supervision and efficient functioning of the offices under his administrative control. In addition, he deals with Treasury procedures, issues regarding amendments to the Maharashtra Treasury Rules, Recruitment Rules for the Maharashtra Finance & Accounts Service, Rules & Syllabus for the Departmental Examination, Training of Accounts staff & Inspection of Treasuries and 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.

There are in all 34 Treasuries and 323 Sub Treasuries apart from Virtual Treasury in the State. Normally Annual Inspection of 11 Treasuries is done in one year by the Directorate. Inspection of all the Treasuries in the respective region is done by the Regional Joint Directors. Similarly inspection of all Sub Treasuries is done by the Regional Joint Directors once in three years. The administrative inspection of the Regional offices is done by the Directorate once in two years.

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

Sanctioned posts in the cadre of Maharashtra Finance and Accounts Service.						
SR.No	Cadre	Directorate and it's subordinate	Local Fund Audit	Zilla Parishad	Other Department Offices	Total
1	Director	1	1	0	21	23
2	Joint Director	11	8	0	26	45
3	Deputy Director	14	4	34	74	126
4	Assistant Director	96	57	34	103	290
5	Accounts Officer	149	67	68	684	968
Total Gazetted (A)		271	137	136	908	1452
7	Asst. Accounts Officer	380	161	0	891	1432
Total Non Gazetted (B)		380	161	0	891	1432
Total (A) + (B)		651	298	136	1799	2884

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

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

Total No. of Group 'C' employees :- 3366

Total No. of Group 'D' employees :- 768

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 Employee s (At the end of the year)	No. of Male Employee s (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
					Appointme nt (During the year)	Promotion (During the year)	No (At the end of the year) 2015-2016			
1	2	3	4	5	6	7	8	9	10	11
1	Group A	2015-2016	409	328	0	4	81	--	--	--
		2016-2017	413	332	0	5	81	--	--	--
2	Gr B (Gazetted)	2015-2016	844	715	0	24	129	--	--	--
		2016-2017	857	701	0	0	156	--	--	--
3	Gr B (Non Gazetted)	2015-2016	1252	960	11	11	292	--	--	--
		2016-2017	1080	818	0	0	262	--	--	--
4	Group C	2015-2016	2614	1755	49	30	798	--	--	--
		2016-2017	2603	1719	12	45	789	--	--	--
5	Group D	2015-2016	637	442	4	2	110	--	--	--
		2016-2017	581	432	6	3	110	--	--	--
Total		2015- 2016	5756	4200	64	71	1410	--	--	--
		2016- 2017	5534	4002	18	53	1398	--	--	--

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

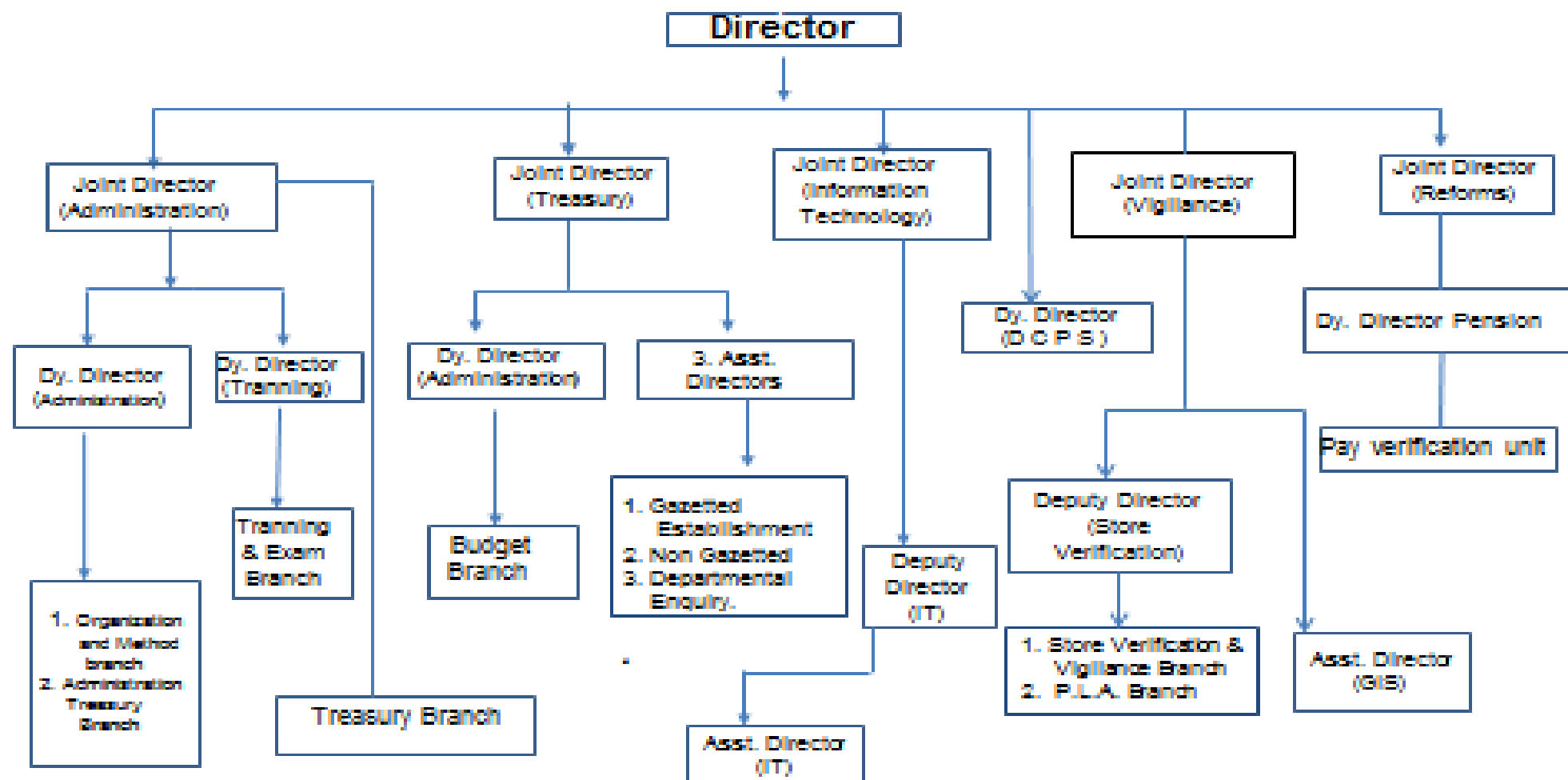


CHART DEPICTING REGIONAL, DISTRICT & TALUKA LEVEL SETUP

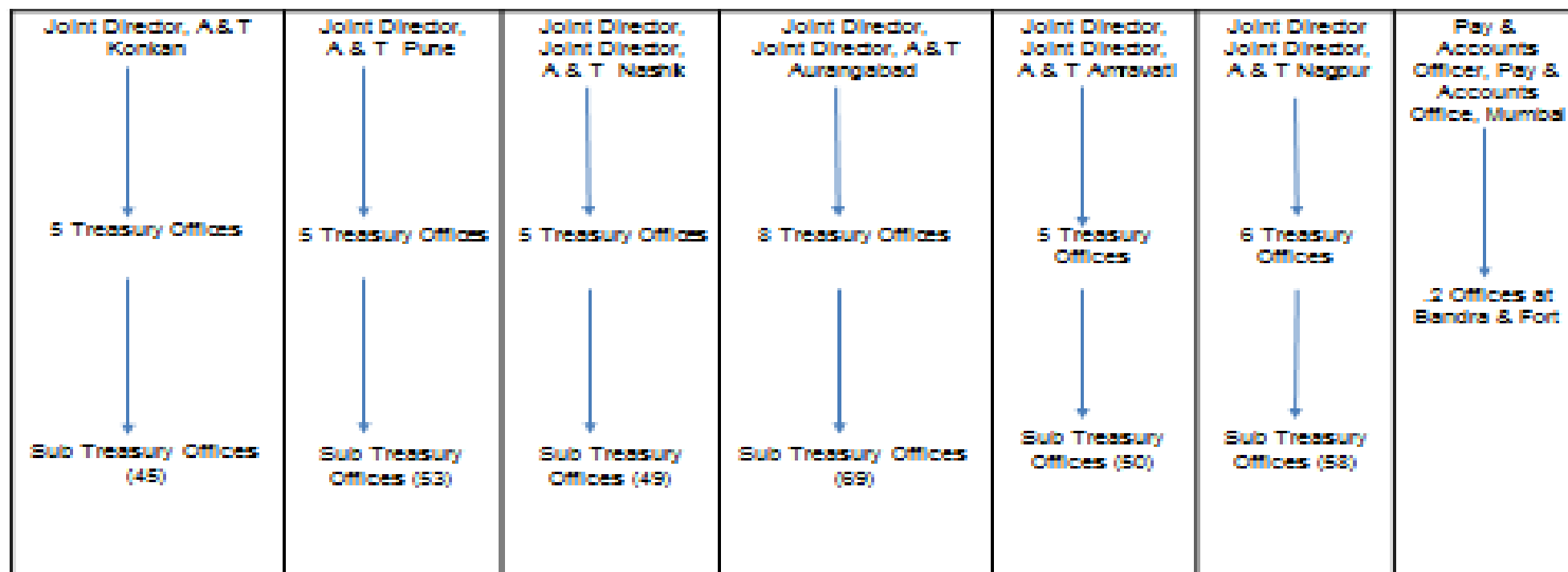


Chart depicting budgetary provisions for three years.

(Rs. in Lakhs)

S N	Programme		Actual 2015-2016			Budget Estimates 2016-2017			Revised Estimates 2016-17			Budget Estimates 2017-18		
			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	1.00	0	1.00	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
		Voted	18864.88	0	18864.88	23130.62	0	23130.62	21490.02	320.00	21810.02	23793.99	0	23793.99
	Total	Charged	1.00	0	1.00	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
		Voted	18864.88	0	18864.88	23130.62	0	23130.62	21490.02	320.00	21810.02	23793.99	0	23793.99

Annexure “B”

Major Head cum Programme wise details of total Budget Estimates.

(Rs. in Lakhs)

S.N.	Programme	Actual 2015-2016			Budget Estimates 2016-2017			Revised Estimates 2016-17			Budget 2017-18
		Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	
1	2	3	4	5	6	7	8	9	10	11	12
	M.H.2054-Treasureis and Accounts Administration										
१.	095 Directorate of Accounts and Treasuries (Committed*).										
	Charged	1.00	0	1.00	2.00	0	2.00	2.00	0	2.00	2.00
	Voted	3029.49	0	3029.49	3420.95	0	3420.95	3354.73	0	3354.73	3705.32
२.	096 Pay and Accounts Office (Committed*)	2503.83	0	2503.83	2921.19	0	2921.19	2592.44	0	2592.44	2948.95
३.	097 Treasury Establishment	12270.86	228.59	12499.45	15095.14	400.00	15495.14	14359.92	320.00	14679.92	
	Committed										15024.75
	Programme										631.44
४.	003 Training (Committed*)	150.99	0	150.99	172.62	0	172.62	162.96	0	162.96	160.03
५.	099 New Defined Contribution Pension Scheme (Committed*)	681.12	0	681.12	1120.72	0	1120.72	1019.97	0	1019.97	1323.50
Total	Charged	1.00	0	1.00	2.00	0	2.00	2.00	0	2.00	2.00
	Voted	18636.29	228.59	18864.88	22730.62	400.00	23130.62	21490.02	320.00	21810.02	
	Committed*										23162.55
	Programme*										631.44
	Total Voted										23793.99

Note :- * The words “Committed” and “Programme” are applicable only for colomn No. 12.

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

(Rs. in Lakhs)

S.N.	Programme	Actual 2015-2016			Budget Estimates 2016-2017			Revised Estimates 2016-17			Budget 2017-18
		Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	
1	2	3	4	5	6	7	8	9	10	11	12
	(A) Activity Classification										
1.	095 Treasuries and Accounts Administration (Committed*)										
	095 (00) (01) Treasuries and Accounts Administration.										
	Charged	1.00	0	1.00	2.00	0	2.00	2.00	0	2.00	2.00
	Voted	1463.81	0	1463.81	1616.35	0	1616.35	1614.48	0	1614.48	1787.70
	095 (00) (02) Store Verification and Vigilance Unit (Committed*)	478.38	0	478.38	572.20	0	572.20	542.17	0	542.17	584.56
	095 (00) (03) CAFO (Committed*)	901.33	0	901.33	1020.63	0	1020.63	1016.93	0	1016.93	1132.30
	095 (00) (05) Exp. on Computerization (Committed*)	185.97	0	185.97	211.77	0	211.77	181.15	0	181.15	200.76
Total	Charged	1.00	0	1.00	2.00	0	2.00	2.00	0	2.00	2.00
	Voted	3029.49	0	3029.49	3420.95	0	3420.95	3354.73	0	3354.73	3705.32
	(B) Object wise classification										
	Salary	2925.31	0	2925.31	3296.25	0	3296.25	3237.76	0	3237.76	3574.43
	Wages	0.14	0	0.14	0.18	0	0.18	0.18	0	0.18	0.18
	Overtime Allowances	2.63	0	2.63	2.98	0	2.98	2.68	0	2.68	3.06
	Telephone, Electricity and Water	22.91	0	22.91	26.54	0	26.54	25.09	0	25.09	26.15
	Travelling Exp.	33.84	0	33.84	47.92	0	47.92	41.02	0	41.02	51.86
	Office Exp.	40.10	0	40.10	44.05	0	44.05	43.95	0	43.95	46.60
	Prof. Services.	2.53	0	2.53	0.80	0	0.80	2.06	0	2.06	0.80
	Rent, Rates and Taxes.	2.03	0	2.03	2.20	0	2.20	1.99	0	1.99	2.20
	Computer Exp.	0	0	0	0.03	0	0.03	0	0	0	0.03
	Petrol, Oil and Lubricants	0	0	0	0	0	0	0	0	0	0.01
Total	Charged	1.00	0	1.00	2.00	0	2.00	2.00	0	2.00	2.00
	Voted	3029.49	0	3029.49	3420.95	0	3420.95	3354.73	0	3354.73	3705.32
	(C) Sources of Finance										
	Charged	1.00	0	1.00	2.00	0	2.00	2.00	0	2.00	2.00
	Voted	3029.49	0	3029.49	3420.95	0	3420.95	3354.73	0	3354.73	3705.32

Note :- * The words “Committed” and “Programme” are applicable only for column No. 12.

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

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

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

1. **Koshwahini** - This software has been developed by NIC, Pune to exhibit accounting data generated on local Treasury Net server to all stakeholders. This website is open to all internet users. Information related with Treasury payment/receipt, pending bills etc. is made available on this portal. MIS report

useful from Department/DDO's point of view has been developed in this portal. URL of this site is <https://koshwahini.mahakosh.gov.in>

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

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

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

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

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

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

4. **GRAS** (Government Receipt Accounting System):- Virtual Treasury has been established for accounting, reconciliation of receipts through electronic medium using payment gateway. Government Receipt Accounting System is

a payment gateway integrated the authorized bank where the tax payer can pay all the taxes and fees by logging and transferring the required amount through net banking.

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

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

A. Salary System -

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

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

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

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

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

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

1. Employee configuration form to be prepared by the DDO.
2. DCPS Contribution deduction to be made by DDO in payee bill.
3. Treasury officers to approve the employees configuration forms submitted by the DDO.

Treasury officer should account the deduction from the schedules, withdraw the amount of the deductions and submit the consolidated amount to NSDL CRA and get the transection ID from SRKA and sent the amount to Trustee Bank by the utilities given to the Treasury officers. All

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

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

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

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

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

12. Bill Portal :- Bill Portal software is a thoughtful innovation meant to generate all types of bills in electronic format by the Drawing and Disbursing officers. Barring salary and pension bills, all other 21 types of bills will be generated electronically in this system. Bill Portal is an integral part of BEAMS system.

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

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

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

(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 (Gazetted) & Group-B (Non Gazetted) Cadres respectively.

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

The stores are classified as follows.

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

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

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

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

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

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

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

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

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

TABLE NO.1

Sr. No	Particulars	2015-2016	2016-2017
(1)	(2)	(3)	(4)
1.	STORE VERIFICATION		
	No. of Stores		
	‘A’ Class Stores	1722	1727
	‘B’ Class Stores	2010	2069
	‘C’ Class Stores	373	384
	Total	4105	4180
2.	Stores due for Physical Verification (including pending Store Verification)		
	‘A’ Class Stores	841	824
	‘B’ Class Stores	885	766
	‘C’ Class Stores	242	210
	Total	1968	1800
3.	Man days available as per the Stock Verifier & its Store wise distribution		
	‘A’ Class Stores	6016	5401
	‘B’ Class Stores	1660	1215
	‘C’ Class Stores	386	274
	Total	8062	6890

4.	Store verified on the basis of Man Days available for Store		
	'A' Class Stores	444	263
	'B' Class Stores	582	392
	'C' Class Stores	23	131
	Total	1049	786
5.	Shortages noticed during Store Verification		
	No. of Items	5829	3265
	Amount (in Lac)	179.20	104.24
6.	Excess noticed during Store Verification		
	No. of Items	1788	947
	Amount (in Lac)	83.34	77.79
7.	Government money involved in unutilized Stores		
	No. of Items	11269	6952
	Amount (in Lac)	4718.61	1274.36
8.	Other irregularities in Stores		
	No. of Items	11353	6945
	Amount (in Lac)	214.94	20.38

(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

			2015- 2016	2016- 2017
(1)	(2)		(3)	(4)
1.	Audit Objections (D.C. Bills)			
	Opening Balance of Outstanding objection	Items	6615	5110
		Amount (in Lakhs)	109022.89	95233.45
	New Objection	Items	2364	1598
		Amount (in Lakhs)	22400.95	7445.18
	Compliance Objection	Items	3872	3675
		Amount (in Lakhs)	36190.39	26939.33
	Balance at the end of year	Items	5107	3033
		Amount (in Lakhs)	95233.45	75739.31
2.	Reconciliation of Office Expenses			
(i)	No. of Controlling officers			
	a) Pay & Accounts Officer, Mumbai	No	354	359
	b) Accountant General – I	No	205	206
	c) Accountant General – II Nagpur	No	330	331
(ii)	No. of Offices who have completed the reconciliation work before the closure of accounts			
	a) Pay & Accounts Officer, Mumbai	No	275	271
	b) Accountant General – I	No	177	177
	c) Accountant General – II Nagpur	No	221	193
3.	Outstanding Inspection Reports			
	Opening Balance			
	Reports	No.	5142	5277
	Paras	No.	14582	14839

	Reports received during the year			
	Reports	No.	415	501
	Paras	No.	1378	2004
	Compiled during the year			
	Reports	No.	280	563
	Paras	No.	1121	2322
	Closing Balance the year			
	Reports	No.	5277	5215
	Paras	No.	14839	14521
4.	Loss of Government money cases			
	Opening cases	No.	726	721
		Amount (in Lakhs)	1351.23	1341.48
	Cases received during the year	No.	1	0
		Amount (in Lakhs)	1	0
	Cases disposed during the year	No.	6	7
		Amount (in Lakhs)	10.75	0.39
	Closing Balance of the year	No.	721	714
		Amount (in Lakhs)	1341.48	1341.09
5.	Loss of Government Property			
	Opening cases	No.	917	905
		Amount (in Lakhs)	202.73	185.32
	Cases received during the year	No.	1	3
		Amount (in Lakhs)	0.17	1
	Cases disposed during the year	No.	13	19
		Amount (in Lakhs)	17.58	3.59
	Closing Balance of the year	No.	905	889
		Amount (in Lakhs)	185.32	182.73

(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 the class C and Class D have been increased from Rs. 120/- to Rs. 360/- for Class C and from Rs. 60/- to Rs. 240/- for class D. Accumulated amount under Saving Fund is paid to the retiring Government servant after his retirement along with interest at the rate declared from time to time by the Government. Rates of monthly contribution and amount of insurance cover for Government servants / officers serving in different cadre are as follows.

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

Government has fixed the rate of interest on saving Fund @ 8.7% w.e.f. 1st Jan, 2016. 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. 155,72,02,632/- was credited to the Saving Fund and of Rs. 2,72,51,642/- was credited to the Insurance Fund in the Financial Year 2015-2016. The balance in insurance Fund was Rs. 73,81,71,907/- and that in Saving Fund was Rs. 1874,38,33,584/- as on 31st March 2016. In 2017-2018, 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. 27,561 lakh. Directorate has to incur administrative expenses of Rs. 22,50,026/- for administration of this scheme which is met from the grants sanctioned under Major Head of Account "2054 Treasury & Accounts Administration".

Table No. 1

(Amount in lacs)

Group	Items	2015-2016 *	2016-2017 **	2017-2018 **
A	No. of Members	34649	41511	45662
	Receipt of Saving Fund	2981	3347	3682
	Receipt of Insurance Fund	1314	1445	1589
B	No. of Members	63616	73704	81074
	Receipt of Saving Fund	2742	2972	3269
	Receipt of Insurance Fund	1200	1279	1407
C	No. of Members	357751	413292	454621
	Receipt of Saving Fund	4376	12498	13748
	Receipt of Insurance Fund	1902	5400	5940
D	No. of Members	94434	103073	113381
	Receipt of Saving Fund	610	2078	2286
	Receipt of Insurance Fund	267	900	990
Total	No. of Members	550450	631580	694738
	Receipt of Saving Fund	10708	20895	22985
	Receipt of Insurance Fund	4683	9024	9926

Group	Items	2015-2016 *	2016-2017 **	2017-2018 **
A	No. of Members	2438	2944	3238
	Payment from Saving Fund	4066	5289	5818
	No. of Members	96	110	121
	Payment from Insurance Fund	837	1056	1162
B	No. of Members	3624	4156	4571
	Payment from Saving Fund	3262	3989	4388
	No. of Members	169	207	227
	Payment from Insurance Fund	747	993	1092
C	No. of Members	12059	14313	15745
	Payment from Saving Fund	6088	8191	9010
	No. of Members	1320	1230	1353
	Payment from Insurance Fund	1638	2952	3247
D	No. of Members	5722	6371	7008
	Payment from Saving Fund	1336	1710	1881
	No. of Members	798	730	803
	Payment from Insurance Fund	479	876	964
Total	No. of Members	23843	27784	30562
	Payment from Saving Fund	14752	19179	21097
	No. of Members	2383	2277	2505
	Payment from Insurance Fund	3701	5877	6464

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

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

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

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

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

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

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

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

According to Finance Department's Government resolution No. Sankirn-2014/C.R.40 kosha-parsha-4 dated 28/06/2016, Annual Premium Rates for all employees/ Officers (Group A, B, C, D) under Medical Insurance Scheme is as follows.

Table No. 1

Sr. No.	Group	Medical Insurance Coverage and Annual Premium (both employee and spouse combined Floater policy)		
1	All India Services Officers and State Government Group A Officers			
	Policy Coverage	5 Lakh	10 Lakh	20 Lakh
	Insurance Premium	Rs. 14,952/-	Rs. 21,223/-	Rs. 32,389/-
2.	State Government Employees			
i)	Group B			
	Policy Coverage	3 Lakh	4 Lakh	5 Lakh
	Insurance Premium	Rs. 12,505/-	Rs. 13,729/-	Rs. 14,952/-
ii)	Group C			
	Policy Coverage	1 Lakh	2 Lakh	3 Lakh
	Insurance Premium	Rs. 9,752/-	Rs. 11,129/-	Rs. 12,505 /-
iii)	Group D			
	Policy Coverage	1 Lakh	2 Lakh	3 Lakh
	Insurance Premium	Rs. 9,752/-	Rs. 11,129/-	Rs. 12,505/-

Above Insurance Premium Rates are inclusive of service tax 15%.

A reimbursement of Rs. 2,000/- to be provided for OPD procedures which should follow the break up as Rs. 1,200/- for the consultation by Doctor and Rs. 800/- for the prescribed generic medicines to each policy holder.

- In the period from July 2016 to November 2016, under this scheme 3,612 employees participated and 6,032 employees opted to renew last year's policy under this scheme.
- According to information provided by The New India Assurance Co. Ltd. total employees who opted for this scheme is 9,644 and their total premium received is Rs. 13,32,12,066/-.
- According to information provided by Third Party Administrator (MD India) No. of claims settled is 1,194 and the claim amount comes to Rs. 6,76,50,453/-.

(5) Pay Verification Unit

Four Pay Verification Units at Mumbai, Pune, Nagpur, and Aurangabad have been established for verification of Pay Fixation of Gazetted and Non Gazetted Government employees as per the provision of Maharashtra Civil Service Rule (Revised Pay) 1998. Similarly, units at Nasik and Amravati have been re-established vide GR No.संकीर्ण.1009/प्र.क्र. 169/सेवा 9 दिनांक 6.11.2006 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 6th Pay Commission w.e.f 01.01.2006 vide Maharashtra Civil Service Rules (Revised Pay) 1998, done by Head of the Office is going on. For that, estimated target of verification of service books is 5,60,444.

Sr. No.	Name of the Pay Verification Unit	Approx. No. of service books for verification	No. of verified Service Books	Balance Service Books for verification	No. of Service Books who's Pay Fixations are finally Certified		Target for the verification of Service Books for the Year 2017-2018
					4/2015 to 3/2016	04/2016 to 12/2016	
1	2	3	4	5	6	7	8
1.	Mumbai	90,917	56,557	34,360	7,966	6,769	34,360
2.	Konkan	64,147	34,992	29,155	5,193	2,881	29,155
3.	Pune	1,06,743	66,553	40,190	8,113	11,420	40,190
4.	Nasik	72,183	49,303	22,880	5,626	2,891	22,880
5.	Aurangabad	84,132	56,468	27,664	5,678	3,691	27,664
6.	Amravati	57,169	37,612	19,557	3,201	4,406	19,557
7.	Nagpur	85,153	63,412	21,741	6,923	2,453	21,741
Total		5,60,444	3,64,897	1,95,547	42,700	34,511	1,95,547

Cases due for recovery upto December 2016 according to 6th Pay Commission.

S. N.	Particulars	Pay Verification Unit							
		Mumbai	Konkan	Pune	Nagpur	A.Bad	Nasik	A.Vati	Total
1	2	3	4	5	6	7	8	9	10
1.	No. of total cases due for recovery upto last month.	2024	1964	1144	3183	3328	2206	2015	15864
2.	No. of total cases due for recovery in current month.	16	4	32	22	9	23	45	151
3.	Total No. of cases for recovery.	2040	1968	1176	3205	3337	2229	2060	16015
4.	Total amount due for recovery upto last month (Aprox).	54791818	80050019	56548914	98937211	169436945	80131989	69959336	609856232
5.	Amt. of recovery of over payment in the current month.	270626	90775	2654396	1105494	930351	2301091	3033312	10386045
Total		55062444	80140794	59203310	100042705	170367296	82433080	72992648	620242277

(6) VIRTUAL TREASURY

Government Receipt Accounting System

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

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

Participating Government Offices in GRAS

Currently the following departments are functioning through GRAS

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

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

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

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

- | | |
|----------------------------|-------------------------------|
| 1. Union Bank | 11. Bank of Maharashtra |
| 2. Indian Bank | 12. Corporation Bank |
| 3. IDBI Bank | 13. Punjab National Bank |
| 4. Bank of India | 14. Canara Bank |
| 5. Bank of Baroda | 15. Andhra Bank |
| 6. State Bank of India | 16. Central Bank of India |
| 7. State Bank of Hyderabad | 17. Syndicate Bank |
| 8. State Bank of Patiala | 18. Indian Overseas Bank |
| 9. Dena Bank | 19. Oriental Bank of Commerce |
| 10. Vijaya Bank | 20. State Bank of Travancore |
| | 21. Allahabad Bank |

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

Global Use :

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

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

Financial Year	No. of Challans	Amount (in Crores)
2010-11	30,547	457
2011-12	1,23,352	10,365
2012-13	3,83,147	22,612
2013-14	17,65,143	27,044
2014-15	55,72,313	35,044
2015-16	71,19,948	46,082
2016-17 (Till 30 th Nov, 2016)	52,41,022	29,044

(7) Maharashtra Finance & Accounts Training Centre

Directorate of Accounts & Treasuries has established six training Centre at divisional places under the control of Regional Joint Director of Accounts & Treasuries. The Training Centres are situated at Mumbai, Pune, Nasik, Nagpur, Amravati & Aurangabad. Due to changing nature of office work and introduction of various computerized systems in offices & changes in day to day working in government offices, a need to enhance the training session was imminent. Hence new training programs were introduced as per directives vide Finance Department G.R.प्रशिका 11.09/प्र.क्र 21/कोषा-प्र-3 मंत्रालय, मुंबई dt. 26 November 2009 as follows.

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

Training Programs conducted by Maharashtra Finance & Accounts Training Centre :-

Sr.No.	Details	2015-16	2016-17
(1)	(2)	(3)	(4)
A)	Maharashtra Accounts Clerks Training		
1	No. of sessions organized	18	18
2	Duration (days)	50	50
3	Enrollment	220	220
4	No. of admitted candidates	431	411
5	Tests conducted (No.)	27	25
6	Candidates who have completed the training satisfactorily	425	401
B)	Non Gazetted Supervisory Training class at Mumbai & Aurangabad		
1	No. of sessions organized	12	12
2	Duration (days)	60	60
3	Enrollment	250	250
4	No. of admitted candidates	177	219
5	Tests conducted (No.)	21	23
6	Candidates who have completed the training satisfactorily	177	219

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

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

Due to introduction of computerized systems in Government Offices and to keep up with modern technologies there was a need to change syllabus of MFAS Class 3 exam (Limited Departmental Exam). Consequently syllabus of MFAS Class 3 exam was modified and it was approved by Finance Department Vide its GR No. सेवाप्र 2016/प्र.क्र.48/कोषा प्रशा-3, दिनांक 27.10.2016. With the introduction of new syllabus preparation of training modules is underway to impart training as per revised syllabus.

State Training Policy 2011 :- Training is imparted to all officers/employees belonging to Maharashtra Finance & Accounts cadre to increase the efficiency, and for effective administration at all levels of State Government Service. With the introduction of new technologies, various computerized systems are being introduced in day to day working which requires specialized training by experts in that field. Depending on this various training sessions are organized to employees/officers who are due for promotion and refresher training courses are also organized to update them with of latest technologies and subjects. Such kind of training is given by various institution authorized by Government. Details of training given during the year 2015-16 & 2016-17 by this institutions as instructed by Directorate of Accounts & Treasuries is as under.

Training Program arranged by Training Institutes in Financial Year 2015-16

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 (Duration 5 days)	60
2	Vaikunth Mehta National Institute, Pune	Accounts Officer	4 (2 Slots of 3 days and 2 Slots of 5 days)	88
3	All India Institute of Local Self Government, Pune	Newly appointed Assistant Accounts Officer Pune, Konkan & Nasik region	4 (2 Slots of 3 days and 2 Slots of 5 days)	94
4	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	Newly appointed Assistant Accounts Officer	1 (Duration 5 days)	18
Total			12	260

Training Programs organized by Training Institute in Financial Year 2016-17

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	2 (Duration 5 days)	60
2	Vaikunth Mehta National Institute, Pune	Accounts Officer	3 (Duration 5 days)	90
3	VANAMATI, Nagpur	Accounts Officer	1 (Duration 12 days)	40
3	All India Institute of Local Self Government, Pune	Newly appointed Assistant Accounts Officer	3 (Duration 5 days)	90
4	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	Newly appointed Assistant Accounts Officer	1(Duration 5 days)	25
Total			10	305

Uniform Module :-

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

Training for Divisional Treasury Officers/Employees arranged by Directorate of Accounts and Treasuries and Joint Director, Accounts and Treasuries in Financial Year 2015-2016.

Sr. No.	Division Name	Training Session No.	Trained employees
1	Directorate of Accounts and Treasuries, Mumbai.	18	319
2	Pay and Accounts Office, Mumbai.	11	932
3	Joint Director, Accounts and Treasuries, Konkan.	45	1018
4	Joint Director, Accounts and Treasuries, Pune.	41	2097
5	Joint Director, Accounts and Treasuries, Nasik.	45	1423
6	Joint Director, Accounts and Treasuries, Nagpur.	70	1610
7	Joint Director, Accounts and Treasuries, Aurangabad.	90	2860
8	Joint Director, Accounts and Treasuries, Amravati.	60	1778
Total		380	12037

Details of Uniform Module Program in 2016-17 :-

Sr.No.	Division Name	Training Session No.	Trained Employee
1	Directorate of Accounts & Treasury, Mumbai	24	384
2	Pay & Accounts Office, Mumbai	18	1060
3	Joint Director, Accounts & Treasury, Konkan	55	1262
4	Joint Director, Accounts & Treasury, Pune	58	2899
5	Joint Director, Accounts & Treasury, Nasik	38	1309
6	Joint Director, Accounts & Treasury, Nagpur	72	1276
7	Joint Director, Accounts & Treasury, Aurangabad	90	2900
8	Joint Director, Accounts & Treasury, Amravati	55	1378
Total		410	12468

Special Training

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

Special Training Programs arranged by Directorate of Accounts and Treasuries in Financial Year 2015-2016 :-

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Administrative Skill Development Training (Assistant Director Cadre)	P. L. Deshpande Maharashtra Art Acadamy, Prabhadevi, Mumbai Dt. 19.04.2015 to 21.04.2015	1 (Duration 3 days)	39
2	Maharashtra Lokseva Hakka Adhyadesh 2015	Dr. Babasaheb Ambedkar Auditorium, Sydnam College of Commerce, Churchgae, Mumbai dt. 29.10.2015	2 (Duration 1 day)	25
3	Stress Management (Sushasan Din)	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai dt. 25.12.2015	1 (Duration 1 day)	24

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

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Stress Management and Yoga.	Directorate of Accounts and Treasuries, Mumbai. Dt. 21.06.2016	1 (Duration 1 day)	48
2	Pay fixation as per 6 th Pay Commission.	Bhiwandi-Nijampur Municipal Corporation, Bhiwandi, Dist-Thane.	2 (Duration 1 day)	25

Special Training proposed by Directorate of Accounts & Treasuries in Year 2016-17

Sr. No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Financial Management and Income Tax	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	2 (Duration 1 day)	60
2	Office Visit of Finance Department Officers/Employees	Directorate of Accounts and Treasuries, Mumbai.	2 (Duration 1 day)	25

Master Trainer's 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 these departments are trained in latest techniques and various subjects to make them efficient and ready to face any challenges that come across. This Directorate conducting training sessions for Master Trainer to make their officers/employees remain committed to their work.

Sr. No.	Training Subject	Name of Institution	No.of Slots and Duration	Attendance
1	Expectations from MFAS Officers according to Office Work	Maharashtra Finance and Accounts Training Centre, Chembur, Mumbai.	2 (Duration 1 day)	21
2	Operations and Methods of Directorate, Joint Directorate and Treasuries, Procedure of dealing with office correspondence			

Table No. 1
Budgetary provision of Accounts Training classes.

(Rs. in Lakhs)

S.N.	Programme	Actual 2015-2016			Budget Estimates 2016-2017			Revised Estimates 2016-17			Budget 2017-18
		Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	
1	2	3	4	5	6	7	8	9	10	11	12
	(A) Activity Classification										
1.	003 Accounts Training Class (Committed*)										
	Total	150.99	0	150.99	172.62	0	172.62	162.96	0	162.96	160.03
	(B) Object wise classification										
	Accounts Training Class										
	Salary	129.37	0	129.37	145.72	0	145.72	138.72	0	138.72	133.74
	Wages	0.07	0	0.07	0.08	0	0.08	0.08	0	0.08	0.08
	Overtime Allowance	0	0	0	0	0	0	0	0	0	0
	Telephone, Electricity and Water	1.14	0	1.14	1.38	0	1.38	1.18	0	1.18	1.35
	Travelling Exp	0.8	0	0.8	1.64	0	1.64	0.89	0	0.89	1.35
	Office Exp	8.60	0	8.60	9.40	0	9.40	9.40	0	9.40	8.95
	Rent, Rates and Taxes	0.14	0	0.14	0.15	0	0.15	0.15	0	0.15	0.15
	Prof. Services	10.71	0	10.71	14.00	0	14.00	12.32	0	12.32	14.40
	Computer Exp.	0.16	0	0.16	0.25	0	0.25	0.22	0	0.22	0.01
Total	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	150.99	0	150.99	172.62	0	172.62	162.96	0	162.96	160.03
	(C) Sources of Finance										
	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	150.99	0	150.99	172.62	0	172.62	162.96	0	162.96	160.03

Note :- * The words “Committed” and “Programme” are applicable only for column No. 12.

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

1) NATIONAL PENSION SCHEME :-

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

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

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

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

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

Vide Finance Department Letter No. Aniyo-2014/C.R. 120/Seva.4 dated 12/01/2015 State Government has sanctioned to invest the contributions, but as per PFRDA letter dated 04.11.2016 to invest the contribution in **1) SBI Pension Fund Pvt. Ltd.- 35%** **2) UTI Limited – 33.50%** **3) LIC Pension Fund Pvt. Ltd.- 31.50%**. Thereafter these fund will be invested by Fund Manager in **1) Government Securities) -55%** **2) Debt Securities - 40%** **3) Money Market instrument - 5%** **4) Equity - 15%**

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

Under National Pension Scheme, as per the direction of Pension Fund Regulatory and Development Authority (PFRDA) and as per the agreement made with National Security Depositories Limited-e-Governance Infrastructure Limited (NSDL) as Central Record Keeping Agency (CRA) at present following service charges are to be paid to NSDL = **1) Registration and issue of PRAN Kit – Rs. 50/-** **2) Annual Maintenance Charges - Rs. 190/-** **3) Transaction charges – Rs. 4/-**

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

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

- Duties prescribed under **PFRDA** Rules, 2013.
- Implementation, Control and Fund Management of National Pension Scheme.
- To decide procedure in respect of Education and training for implementation of this scheme.
- Action to be taken in respect of investment of contribution. Control on Fund Manager on their work procedure.
- To resolve the grievances of Contributors.

B) Central Record Keeping Agency :-

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

C) Office of State Record Keeping Agency Directorate of Accounts and Treasuries:-**This office works as :-**

- Nodal Officer controlling the workings of Central Record Keeping Agency and Treasury Officers.
- To watch and control Treasury Officers/Deputy State Record Keeping officer in respect of time bound transfer of employee's contribution to Trustee Bank.
- To resolve the grievances raised on Drawing and Disbursing Officers and Treasury Officers in respect of deposit of employees contributions, missing credits and PRAN kit etc.
- To make payment of service charges as per the agreement to Central Record Keeping Agency on the basis of report obtained from Treasury Officers.
- To resolve the grievances raised on Drawing and Disbursing Officers/Treasury Officers in respect of deposit of contributions under Defined Pension Contribution Scheme.
- To sanction Refund Cases which are prior to 31/03/2015 and sent those refund cases which occur after 31/03/2015, to Central Record Keeping Agency.
- To sanction the interest on Tier -2 contributions of Defined Contribution Pension Scheme based on the deposit report received from Treasuries.
- To develop system, to keep data base and training to treasury personnel.

D) Responsibilities of Treasury officers in NPS :-

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

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

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

3) Sanctioned Staff Pattern of State Record Keeping Agency:

Vide Government of Maharashtra, Finance Department, Government Resolution No. Sev. Prav. 10.07/C.R.74/Kosha Prasha 4 dated 09/07/2007, State Government has sanctioned 20 new posts to the office of State Record Keeping Agency working under Directorate of Accounts and Treasuries. At present vide

Government of Maharashtra, Finance Department, Government Resolution No. Sev.Prav. 2016/C.R. 141/Kosha Prasha 3 dated 06.10.2016, State Government has sanctioned extension to these 20 posts for the period 01/03/2016 to 29/02/2017.

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

At present, Account Officer-02 posts and Accounts Clerk-02 posts are vacant as on 31.10.2016.

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

(Amount in thousand)

Sr. No.	Financial Year	Number of employees	Employees contribution (Rs.)	Government contribution (Rs.)	Interest (Rs.)	Total Amount (Rs.)
1	2007-08	31439	140436775	119035201	3124036	262596012
2	2008-09	58786	590604342	590604342	68007004	1249215688
3	2009-10	82223	1199403260	1199403260	205577782	2604384302
4	2010-11	103164	2446760433	2400000000	530500000	5377260433
5	2011-12	117774	3498004408	3100000000	1040000000	7638004408
6	2012-13	162455	3446734672	3912901087	1877141000	9236776759
7	2013-14	183014	4035653174	4035653174	2717582711	10788889059
8	2014-15	202640	4954995993	4954995993	3701518855	13611510841
*Total			20312593057	20312593057	10143451388	50768637502

* Depends upon reconciliation at Treasury level.

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

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

(Amount in thousand)

Sr.No.	Year	Refund Cases	Sanctioned Grant (Rs.)	Allocated Grant (Rs.)
1	2011-12	25	1125	1102
2	2012-13	56	3000	1484
3	2013-14	58	3000	2892
4	2014-15	275	30000	28367
5	2015-16	412	71414	67937
6	2016-17 (Upto Dec 2016)	147	50000	22343
	2017-18 (Proposed Grant)	-	250000	-

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

Sr. No.	Name of Treasury and its code	Registration code of treasury at Central Record Keeping Agency	Number of Drawing and Disbursing Officers registered at Central Record Keeping Agency	Number of Registered Employees
1	Thane Treasury - (1201)	4029115	439	14157
2	Raigad-Alibag Treasury - (1301)	4029071	363	4377
3	Ratnagiri Treasury - (1401)	4029082	255	3220
4	Sindhudurg Treasury - (1501)	4031075	217	2336
5	Palghar Treasury - (1601)	4029196	303	3711
6	Pune Treasury - (2201)	4029060	739	21473
7	Satara Treasury - (2301)	4029093	352	5054
8	Sangli Treasury - (2401)	4031134	312	4994
9	Solapur Treasury - (2501)	4029104	335	7353
10	Kolhapur Treasury - (2601)	4029001	409	6817
11	Aurangabad Treasury - (3101)	4028931	456	9186
12	Parbhani Treasury - (3201)	4029185	235	2824
13	Beed Treasury - (3301)	4031086	280	4073
14	Nanded Treasury - (3401)	4029034	414	6081
15	Osmanabad Treasury - (3501)	4031090	236	3398
16	Jalna Treasury - (3601)	4029174	222	3613
17	Latur Treasury - (3701)	4029012	287	3860
18	Hingoli Treasury - (3801)	4031156	159	2661
19	Gondia Treasury - (4401)	4028986	226	4486
20	Wardha Treasury - (4501)	4029126	252	2869
21	Nagpur Treasury - (4601)	4029023	632	15527
22	Bhandara Treasury - (4701)	4028942	232	2959
23	Chandrapur Treasury - (4801)	4028964	426	4757
24	Gadchiroli Treasury - (4901)	4028975	427	7194
25	Nasik Treasury - (5101)	4029056	675	9280
26	Dhule Treasury - (5201)	4031145	273	3748
27	Jalgaon Treasury - (5301)	4028990	437	5084
28	Ahmadnagar Treasury - (5401)	4028916	470	5661
29	Nandurbar Treasury - (5501)	4029045	322	2994
30	Amravati Treasury - (6101)	4029163	496	7949
31	Akola Treasury - (6201)	4028920	257	3544
32	Buldana Treasury - (6301)	4028953	300	4177
33	Yavatmal Treasury - (6401)	4029141	454	5906
34	Washim Treasury - (6501)	4029130	171	2391
35	Pay and Accounts office - (7101)	4031985	613	34550
Total			12676	232264

7) Year wise amount deposited under Defined Contribution Pension Scheme transferred to National Pension Scheme through Trustee Bank in the year 2015-2016

Financial Year	No. of Employees	Employees Contribution (Rs.)	Government Contribution (Rs.)	Interest (Rs.)	Total (Rs.)
2007-2008	32767	138900912.00	138900912.00	4453056.16	282254880.16
2008-2009	57656	505797159.00	505797159.00	39201089.03	1050795407.03
2009-2010	80172	947224052.00	947224052.00	69033897.64	1963482001.64
2010-2011	96291	1278163804.00	1278163804.00	98206605.38	2654534213.38
2011-2012	112414	1801999214.00	1801999214.00	145419543.52	3749417971.52
2012-2013	153549	2478140411.60	2478140411.60	196091693.48	5152372516.68
2013-2014	174434	3859190962.30	3859190962.30	365546875.38	8083928799.98
2014-2015	204849	4885544540.24	4885544540.24	438173315.52	10209262396.00
2015-2016	201170	512567433.00	512567433.00	102417360.52	1127552226.52
Total		16407528488.14	16407528488.14	1458543436.63	34273600412.91

8) Amount transferred to Trustee Bank under National Pension Scheme for the period 01/04/2015 to 31/10/2016 by Treasuries :-

Sr. No.	Name of Treasury with code	Treasury code	DTO NO	Amount transferred between 01.04.2016 to 31.10.2016
1	Thane Treasury - (1201)	1201003270	4029115	1097956364
2	Raigad-Alibaug Treasury - (1301)	1301003270	4029071	299898616
3	Ratnagiri Treasury - (1401)	1401003270	4029082	239724928
4	Sindhudurg Treasury - (1501)	1501003270	4031075	184444150
5	Palghar Treasury - (1601)	1601003270	4029196	280297820
6	Pune Treasury - (2201)	2201003268	4029060	1718243466
7	Satara Treasury - (2301)	2301003270	4029093	377604922
8	Sangli Treasury - (2401)	2401003270	4031134	383860606
9	Solapur Treasury - (2501)	2501003270	4029104	591279814
10	Kolhapur Treasury - (2601)	2601003270	4029001	527383022
11	Aurangabad Treasury - (3101)	3101003268	4028931	652843512
12	Parbhani Treasury - (3201)	3201003270	4029185	225448016
13	Beed Treasury - (3301)	3301003270	4031086	311379344
14	Nanded Treasury - (3401)	3401003270	4029034	471678026
15	Osmanabad Treasury - (3501)	3501003270	4031090	282849352
16	Jalna Treasury - (3601)	3601003270	4029174	266653886
17	Latur Treasury - (3701)	3701003270	4029012	305942998
18	Hingoli Treasury - (3801)	3801003270	4031156	195233500
19	Gondia Treasury - (4401)	4401003270	4028986	384312132
20	Wardha Treasury - (4501)	4501003270	4029126	219951124
21	Nagpur Treasury - (4601)	4601003268	4029023	1228415932

22	Bhandara Treasury - (4701)	4701003270	4028942	212704866
23	Chandrapur Treasury - (4801)	4801003270	4028964	330823924
24	Gadchiroli Treasury - (4901)	4901003270	4028975	563128412
25	Nasik Treasury - (5101)	5101003270	4029056	793182096
26	Dhule Treasury - (5201)	5201003270	4031145	304557982
27	Jalgaon Treasury - (5301)	5301003270	4028990	408056652
28	Ahmadnagar Treasury - (5401)	5401003270	4028916	393366908
29	Nandurbar Treasury - (5501)	5501003270	4029045	249672820
30	Amravati Treasury - (6101)	6101003270	4029163	559886792
31	Akola Treasury - (6201)	6201003270	4028920	274490602
32	Buldana Treasury - (6301)	6301003270	4028953	310091742
33	Yavatmal Treasury - (6401)	6401003270	4029141	436636920
34	Washim Treasury - (6501)	6501003270	4029130	175130358
35	Pay and Accounts office - (7101)	7101003264	4031985	2535246856
Total				17792378460

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

As per the Para no. 32 of Government Resolution No. अंनियो-1005/ एन.पी.एस/प्र.क्र.32/सेवा-4, dated 06.04.2015 after reconciliation of the amounts of NPS, the concern District Treasury Officer prepares the Subscriber Contribution File in respect of the contribution deducted from the Pay Bills passed and uploads the same to the computer system of the Central Record Keeping Agency as shown in the following details. However, the amount of the uploaded file has to be sent to the Trustee Bank within five working days from the date of receipt of Transaction ID without fail.

- 1) Contribution deducted from the Pay Bill passed from the 1st to 18th day of every month shall be uploaded up to 25th day of that month.
- 2) Contributions 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 for State Record keeping Agency.

(Rs. in Lakhs)

S.N.	Programme	Actual 2015-2016			Budget Estimates 2016-2017			Revised Estimates 2016-17			Budget 2017-18
		Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	
1	2	3	4	5	6	7	8	9	10	11	12
	(A) Activity Classification										
1.	099 New Defined Contribution Pension Scheme (Committed*)										
	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	681.12	0	681.12	1120.72	0	1120.72	1019.97	0	1019.97	1323.50
	(B) Object wise classification										
	099 New Defined Contribution Pension Scheme										
	Salary	94.14	0	94.14	109.42	0	109.42	109.42	0	109.42	112.00
	Overtime Allowance	0	0	0	0	0	0	0	0	0	0
	Telephone, Electricity and Water	1.24	0	1.24	1.80	0	1.80	2.55	0	2.55	3.00
	Travelling Exp.	0.95	0	0.95	2.50	0	2.50	2.25	0	2.25	2.00
	Office Exp.	2.12	0	2.12	5.00	0	5.00	4.50	0	4.50	5.00
	Rent, Rates and Taxes	0	0	0	0	0	0	0	0	0	0
	Computer Exp.	0.13	0	0.13	2.00	0	2.00	1.25	0	1.25	1.50
	Prof. Services	582.54	0	582.54	1000.00	0	1000.00	900.00	0	900.00	1200.00
Total	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	681.12	0	681.12	1120.72	0	1120.72	1019.97	0	1019.97	1323.50
	(C) Sources of Finance										
	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	681.12	0	681.12	1120.72	0	1120.72	1019.97	0	1019.97	1323.50

Note :- * The words “Committed” and “Programme” are applicable only for column No. 12.

(9) Payment of Pension through Treasuries

Nivruttivetanvahini :-

‘Nivruttivetanvahini’ is a centrally web based software program regarding the payment and process of pension of the pensioners drawing pension from Treasuries of Maharashtra State Government. ‘Nivruttivetanvahini’ handles 7,11,846 pensioners as on 31st December, 2016. 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 proforma. 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.

'Nivruttivetanvahini' also provides login to the officers from Office of Accountant General to view the information regarding pension. These officers can view the bills related to first payment of pension and other approved bills related to pensioners.

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		2015-2016		2016-2017		2017-2018	
		No. of pensioners	Amt. (in Rs.)	No. of pensioners	Amt. (in Rs.)	No. of pensioners	Amt. (in Rs.)
1	State Govt. Pensioners	410764	75803992127	412604	65322749566	435334	123070440483
2	Family pensioners	189186	21054189276	192603	18380385245	221086	37785527407
Total		599950	96858181403	605207	83703134811	656420	160855967890

Note :- The information for the year 2015-2016 is for 12 months whereas the information for the year 2016-2017 is for 9 months.

Table No. 2:-

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

Sr. No		2015-2016		2016-2017		2017-2018	
		No. of pensioners	Amount (Rs)	No. of pensioners	Amount (Rs)	No. of pensioners	Amount (Rs)
1	Other Pensioners (Including Family Pensioners)	125420	27933880284	127538	24576824092	138332	794752

Note :- The information for the financial year 2015-2016 is for 12 months whereas the information for the financial year 2016-2017 is for 9 months.

(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 disbursement officers of the Government offices and the bills submitted on the basis of authorities issued by Accountant General, Mumbai.

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

1.4 Post Audit Section : This section deals with the post audit of the contingency expenditure bills and travelling allowance bills which are below Rs. 25000/-. The

discrepancies noticed during the post audit are conveyed to the respective Government offices and follow up of the compliance is taken by this section.

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

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

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

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

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

In the year 2016-2017, it is proposed to computerise entire accounting system in this office with the help of VLC software which is being used in Accountant General Office, Mumbai. Moreover, it is also proposed to make

available the reconciliation process of this office on the software which is used in Accountant General Office, Mumbai.

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

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

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

(Rs. in Lakhs)

S.N.	Programme	Actual 2015-2016			Budget Estimates 2016-2017			Revised Estimates 2016-17			Budget 2017-18
		Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	
1	2	3	4	5	6	7	8	9	10	11	12
	(A) Activity Classification										
1.	096 Pay and Accounts Office (Committed*)										
	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	2503.83	0	2503.83	2921.19	0	2921.19	2592.44	0	2592.44	2948.95
	(B) Object wise classification										
	Pay and Accounts Office										
	Salary	2385.89	0	2385.89	2762.99	0	2762.99	2471.20	0	2471.20	2779.02
	Overtime Allowance	0.46	0	0.46	0.55	0	0.55	0.49	0	0.19	0.55
	Telephone, Electricity and Water	38.44	0	38.44	55.67	0	55.67	46.75	0	46.75	46.15
	Contractual Service	6.29	0	6.29	12.65	0	12.65	9.41	0	9.41	15.56
	Travelling Exp.	1.27	0	1.27	3.15	0	3.15	2.83	0	2.83	3.42
	Office Exp.	19.28	0	19.28	18.84	0	18.84	18.81	0	18.81	39.18
	Rent, Rates and Taxes	35.26	0	35.26	53.50	0	53.50	30.50	0	30.50	50.40
	Computer Exp.	16.94	0	16.94	13.84	0	13.84	12.45	0	12.45	14.67
	Prof. Services	0	0	0	0	0	0	0	0	0	0
Total	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	2503.83	0	2503.83	2921.19	0	2921.19	2592.44	0	2592.44	2948.95
	(C) Sources of Finance										
	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	2503.83	0	2503.83	2921.19	0	2921.19	2592.44	0	2592.44	2948.95

Note :- * The words “Committed” and “Programme” are applicable only for column No. 12.

TABLE NO. 2
Work done by Pay and Accounts Office

Sr. No	DETAILS	2015-2016	2016-2017	2017-2018
1	No. of Controlling Officers	354	359	364
	Drawing and Disbursing officers	666	676	686
2	No. of self Drawing and Disbursing Officers	319	351	381
3	No. of Bills accepted	192278	184850	203340
4	Daily Average	711	684	753
5	Payment of Bills No. and Amount			
	A) By Cheque			
	No. of Bills	30429	22295	24525
	Amount in Lacs	871844	662622	728887
	B) By Cash			
	No. of Bills	951	692	760
	Amount in Lacs	0	0	0
	C) Through Bank (ECS/NEFT)			
	No. of Bills	133253	134027	147438
	Amount in Lacs	2862857	3160585	3476649
	Total No. of Bills	164633	157014	172723
	Total Amount (In Lacs)	3734701	3823207	4205536
6	Compilations			
	A) Receipt entries (By challans)	131541	116622	128284
	B) Amount in Lacs	8658490	9220971	10143068
	C) Payment Entries (By Cheques) *	5655	5018	5520
	D) Amount in Lacs	599112	660967	727064
	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	3064	4136	4549
	No. of gratuity payment order accepted	833	870	900
	Amount paid for Gratuity payment orders accepted (In Lacs)	2462	2584	2673
	No. of Gratuity payment	667	733	770
	Amount paid for Gratuity payment (In Lacs)	1917	2107	2213
	No. of communication payment orders accepted	3197	3878	4266
	Communication Payment	3128	3192	3476
	Amount paid for communication payment (In Lacs)	11497	13043	13497
8	Deposits (Amount in Lacs)			
	A) No. of Challans	1802	588	647
	B) Amount of Deposits (In Lacs)	3281	945	1040
9	Payment Deposits (Amount in Lacs)			
	A) No. of Vouchers	252	277	305
	B) No. of Transfer Entries	38	56	62
	C) Total amount of Payment	2286	2515	2766
10	Pending Cheques Reconciliation (Month)	12	6	--

(V) Information regarding Functions of Treasuries

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

All District Treasuries which were under the control of Revenue and Forest Department previously, have been brought under the administrative control of Finance Department w.e.f.1955 and Sub-Treasuries w.e.f.1964. Now there are Pay and Accounts Office, Mumbai and 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 prescribed 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 Treasuries.

(Rs. in Lakhs)

S.N.	Programme	Actual 2015-2016			Budget Estimates 2016-2017			Revised Estimates 2016-17			Budget 2017-18
		Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	
1	2	3	4	5	6	7	8	9	10	11	12
	(A) Activity Classification										
1.	097 Treasury Establishment										
	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	12270.86	228.59	12499.45	15095.14	400.00	15495.14	14359.92	320.00	14679.92	15656.19
	(B) Object wise classification										
	Treasury Establishment										
	Salary	9878.56	0	9878.56	11350.05	0	11350.05	10637.41	0	10637.41	11360.37
	Wages	9.15	0	9.15	9.00	0	9.00	9.00	0	9.00	9.45
	Overtime Allowance	1.32	0	1.32	1.87	0	1.87	1.55	0	1.55	1.92
	Telephone, Electricity and Water	222.39	0	222.39	224.25	0	224.25	226.84	0	226.84	250.60
	Contractual Service	0	0	0	0.01	0	0.01	0	0	0	0
	Travelling Exp.	96.97	0	96.97	125.50	0	125.50	113.58	0	113.58	136.24
	Office Exp.	407.70	0	407.70	1676.40	0	1676.40	1662.34	0	1662.34	1678.87
	Rent, Rates and Taxes	23.03	0	23.03	28.06	0	28.06	29.20	0	29.20	33.23
	Computer Exp.	1631.74	228.59	1860.33	1680.00	400.00	2080.00	1680.00	320.00	2000.00	
	Committed										
	Programme										
	Prof. Service	0	0	0	0	0	0	0	0	0	0
Total	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	12270.86	228.59	12499.45	15095.14	400.00	15495.14	14359.92	320.00	14679.92	
	Committed										
	Programme										
	Total Voted										
	(C) Sources of Finance										
	Charged	0	0	0	0	0	0	0	0	0	0
	Voted	12270.86	228.59	12499.45	15095.14	400.00	15495.14	14359.92	320.00	14679.92	15656.19

Note :- * The words “Committed” and “Programme” are applicable only for column No. 12.

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

Sr.No	Particulars	2015-2016	2016-2017
(1)	(2)	(3)	(4)
1	No. of Controlling Officers	425	435
a)	No. of Drawing & Disbursing Officers		
(i)	District Treasury	6094	6100
(ii)	Sub-Treasury	6434	6460
	Total	12528	12560
2	No. of Gazetted Officers who present their own bill in the form of Gazetted Officer's Bill at Treasury		
(i)	District Treasury	47	47
(ii)	Sub-Treasury	6	6
	Total	53	53
3	No. of Bills accepted		
(i)	District Treasury	1239280	1299608
(ii)	Sub-Treasury	754186	775176
(iii)	Pensioner's Bills	96134	1106091
	Total	2089600	2180875
4	Average Bills Received	7811	8387
5	Payment of Bills		
(i)	By Cheque	75892	73658
(ii)	By Cash	0	0
(iii)	Through Banks	1243269	1273469
	Total	1319161	1347127
6	Compilation		
(i)	Receipt Entries	4341292	4487000
(ii)	Amount (In Lakh)	9104047.38	9997144.18
(iii)	Payment Entries	1729108	1815101
(iv)	Amount (in Lacs)	10051904.37	14366911.49

7	No. of Pension Payment orders accepted.		
(i)	Maharashtra State	83506	90413
(ii)	Central	105	98
(iii)	Other States	528	573
	Total	84139	91084
8	No. of Gratuity Orders accepted		
(i)	Maharashtra State	39080	41165
(ii)	Central	5	7
(iii)	Other States	23	26
	Total	39108	41198
9	No. of Payments of Gratuity		
(i)	Maharashtra State	37637	39784
(ii)	Central	6	8
(iii)	Other States	22	26
	Total	37665	39818
10	No. of Commutation Payment Orders accepted		
(i)	Maharashtra State	37830	40531
(ii)	Central	0	0
(iii)	Other States	27	16
	Total	37857	40547
11	Commutation Payment		
(i)	Maharashtra State	37618	39040
(ii)	Central	0	0
(iii)	Other States	18	23
	Total	37636	39063
12	Deposits :-		
(i)	No. of Challans	454235	488910
(ii)	No. of Transfer Entries	809	800
(iii)	Total Amount of Deposits (Amt. in Lacs)	1958572.96	1980860.61

13.	Payment of Deposits :-		
(i)	No. of Challans	210264	224686
(ii)	No. of Tranfer Entries	5081	586
(iii)	Total amount of Payment (Amt in lakh)	1631520.28	1801039.26
14	Pending Cheques reconciliation (Months)	--	--
15	Stamps :-		
(A)	No. of Stamps Transactions		
i)	Judicial	308716	294099
ii)	Non Judicial	670157	657654
	Total	978873	951753
(B)	Value of Sold Stamps (Amt. in Lakh)		
i)	Judicial	22930.25	22240.55
ii)	Non Judicial	66582.95	66806.50
	Total	89513.20	89047.05

Chart showing Treasury wise total No. of Bills passed.

Sr. No.	Name of the Treasury	Total No. of Bills passed within 5 days		Total No. of Bills passed after 5 days.	
		2015-2016	2016-2017	2015-2016	2016-2017
1	Thane	32941	17585	25641	18577
2	Raigad	16073	11464	3099	872
3	Ratnagiri	20903	11750	1747	1611
4	Sindhudurg	11909	7085	1405	1111
5	Palghar	5483	4121	3537	1741
6	Pune	82621	52604	24934	14177
7	Satara	23486	13092	907	2283
8	Sangli	15764	12348	6460	1595
9	Solapur	22899	15156	9074	6585
10	Kolhapur	24131	14710	15739	9535
11	Aurangabad	48177	32578	5518	3267
12	Parbhani	18917	11769	552	269
13	Beed	18524	11705	2110	1306
14	Nanded	26594	17773	3834	2125
15	Osmanabad	16978	10754	2550	1438
16	Jalna	15822	10977	2450	900
17	Latur	23849	15305	3013	1202
18	Hingoli	10643	6391	659	652
19	Gondia	19487	10229	1051	1942
20	Wardha	13311	6743	7808	6130
21	Nagpur	45017	34312	45984	25658
22	Bhandara	18913	11453	2123	1233
23	Chandrapur	27053	16714	4608	2135
24	Gadchiroli	20485	13154	630	307
25	Nasik	22583	21201	26290	9932
26	Dhule	15029	10375	7544	3952
27	Jalgaon	19617	12256	4718	3982

Sr. No.	Name of the Treasury	Total No. of Bills passed within 5 days		Total No. of Bills passed after 5 days.	
		2014-2015	2015-2016	2014-2015	2015-2016
28	Ahmadnagar	23452	14165	3954	4305
29	Nandurbar	11446	5961	2150	2336
30	Amravati	18547	10647	26818	18822
31	Akola	14011	10440	11361	5324
32	Buldana	12318	7941	6195	3090
33	Yavatmal	19341	12139	5129	3426
34	Washim	8451	6120	4703	1814
35	PAO	75345	36962	91914	61966
Total		820120	517979	366209	225600

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