



सत्यमेव जयते

**GOVERNMENT OF MAHARASHTRA**

**PERFORMANCE BUDGET**

**2015-2016**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS AND TREASURIES)**

**(PUBLICATION NO. 2)**

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**GOVERNMENT CENTRAL PRESS, MUMBAI  
2015**

# **PERFORMANCE BUDGET**

**2015-2016**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS AND TREASURIES)**

**(PUBLICATION NO.2)**

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

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

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

## **Preface:-**

The Directorate of Accounts & Treasuries, was established with effect from 1<sup>st</sup> January, 1962. The accounts work carried out by offices like Treasuries, Local Fund Audit, Accounts 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 1<sup>st</sup> February, 1965. This service included all the Gazetted & Non-Gazetted Supervisory posts dealing with Accounts and Finance in various Departments of the Government. This has facilitated the availability of trained personnel with requisite qualification and experience to take up the Accounts & Financial responsibilities not only in different Departments of the Government but also in Corporations / PSUS / Universities / Boards / Zilla Parishads / other Commercial bodies of the Government and Local Fund Section. This has also facilitated the transfer to various kinds of organization helping them to gain all round experience. The total strength of this service was 375 as on 1<sup>st</sup> February, 1965. It has increased to 2895 as on 1<sup>st</sup> February, 2015.

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 five Joint Directors (i) Administration (ii)

Treasuries (iii) Computer (iv)Reforms and (v) Vigilance in the Directorate. The Regional Joint Directors at Pune, Nasik, Aurangabad, Amravati, Nagpur&Konkan Region controlthe 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 322 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.

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 Offices	Local Fund Audit Office	ZillaParishad	Other Department Offices	Total
1	Director	1	1	0	20	22
2	Joint Director	12	8	0	26	46
3	Deputy Director	13	4	34	71	122
4	Assistant Director	96	57	34	120	307
5	Accounts Officer	149	67	68	702	986
<b>Total Gazetted (A)</b>		<b>271</b>	<b>137</b>	<b>136</b>	<b>939</b>	<b>1483</b>
7	Asst. Accounts Officer	379	161	0	872	1412
<b>Total Non Gazetted (B)</b>		<b>379</b>	<b>161</b>	<b>0</b>	<b>872</b>	<b>1412</b>
<b>Total (A) + (B)</b>		<b>650</b>	<b>298</b>	<b>136</b>	<b>1811</b>	<b>2895</b>

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

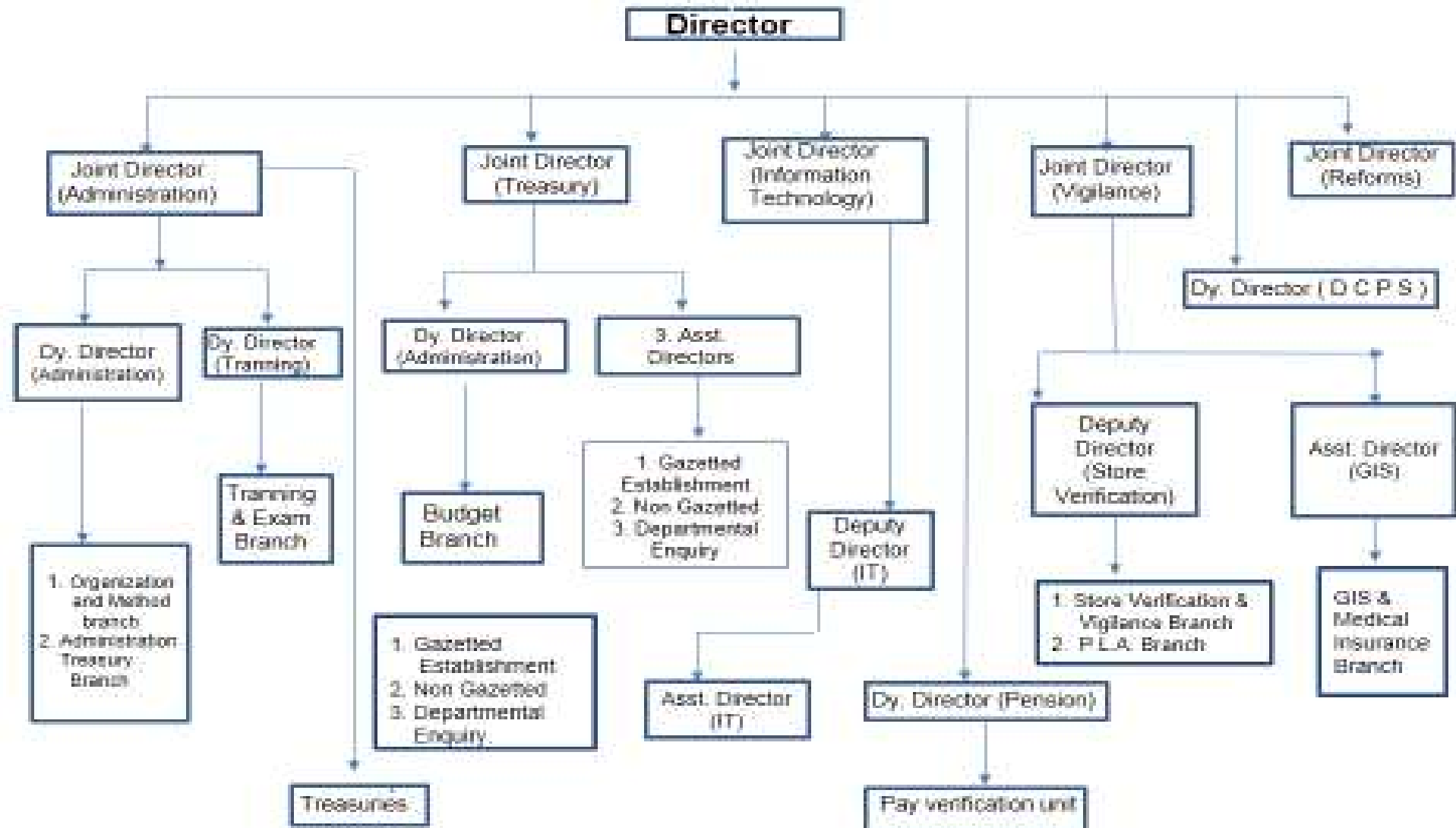
Maharashtra is the 1<sup>st</sup> State in India to formulate Women's Policy in the year 1994.

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

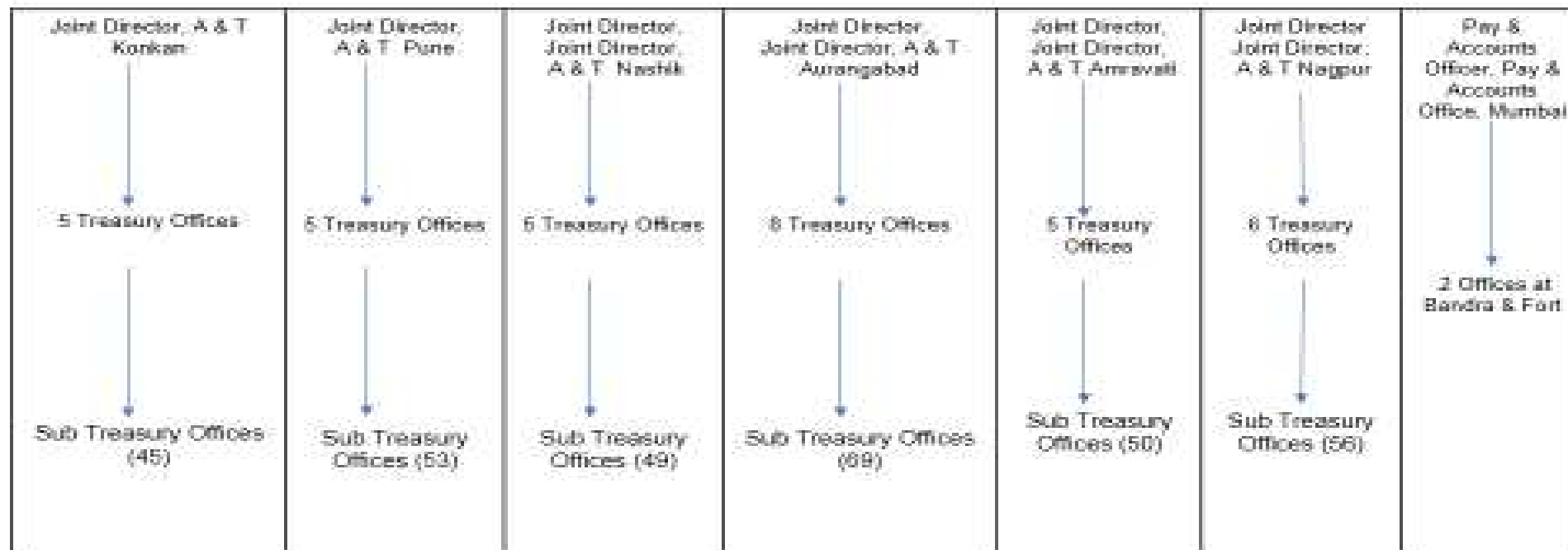
Sr.No	Cadre	Year	Total Employees (At the end of the year)	No. of Male Employees (At the end of the year)	Women Empowerment			Total no. of cases related to marriage below 18 years.	Total no. of cases related to Dowry Prohibition Act	Action taken related to sexual exploitation of women at work place
					Appointment (During the year)	Promotion (During the year)	No (At the end of the year) 2013-2014			
1	2	3	4	5	6	7	8	9	10	11
1	Group A	2013-2014	474	397	1	8	77	--	--	--
		2014-2015	474	397	1	7	77	--	--	--
		2015-2016	423	365	2	7	58	--	--	--
2	Group B (Gazetted)	2013-2014	689	516	21	4	173	--	--	--
		2014-2015	689	516	23	4	173	--	--	--
		2015-2016	689	516	21	4	173	--	--	--
3	Group B (Non Gazetted)	2013-2014	1164	878	6	0	286	--	--	--
		2014-2015	1164	878	7	0	286	--	--	--
		2015-2016	1164	878	6	0	286	--	--	--
Total		2013-2014	2327	1791	28	12	536	--	--	--
		2014-2015	2327	1791	31	11	536	--	--	--
		2015-2016	2276	1759	29	11	517	--	--	--



## 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)											
Sr.No.	Programme		Actual 2013-2014			Budget Estimates 2014-2015			Revised Estimates 2014-2015			Budget Estimates 2015-2016		
			Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2		3	4	5	6	7	8	9	10	11	12	13	14
1	2054 Treasuries and Accounts Administration	Charged	0.70	0	0.70	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
		Voted	16005.81	0	16005.81	18267.24	0	18267.24	18497.74	0	18497.74	20377.11	0	20377.11
	<b>Total</b>	<b>Charged</b>	<b>0.70</b>	<b>0</b>	<b>0.70</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>
		<b>Voted</b>	<b>16005.81</b>	<b>0</b>	<b>16005.81</b>	<b>18267.24</b>	<b>0</b>	<b>18267.24</b>	<b>18497.74</b>	<b>0</b>	<b>18497.74</b>	<b>20377.11</b>	<b>0</b>	<b>20377.11</b>

#### Annexure B

#### Major Head Cum Programme wise Details of Total Budget Estimates

		(Rs. In Lakhs)											
Sr.No	Programme	Actual 2013-2014			Budget Estimates 2014-2015			Revised Estimates 2014-2015			Budget Estimates 2015-2016		
		Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	2054 Treasury and Accounts Administration												
1	095 Directorate of Accounts and Treasuries												
	Charged	0.70	0	0.70	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
	Voted	2817.13	0	2817.13	2993.09	0	2993.09	2924.15	0	2924.15	3152.14	0	3152.14
2	096 Pay and Accounts Office	2343.09	0	2343.09	2603.86	0	2603.86	2590.25	0	2590.25	2566.94	0	2566.94
3	097 Treasury Establishment	10643.22	0	10643.22	12143.42	295.00	12438.42	11564.99	1178.25	12743.24	13501.35	893.20	14394.55
4	003 Training	122.60	0	122.60	139.60	0	139.60	125.43	0	125.43	155.98	0	155.98
5	099 New Defined Contribution Pension Scheme Mission/National Pension Scheme	79.77	0	79.77	92.27	0	92.27	114.67	0	114.67	107.50	0	107.50
Grant Total	<b>Total Charged</b>	<b>0.70</b>	<b>0</b>	<b>0.70</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>
	<b>Voted</b>	<b>16005.81</b>	<b>0</b>	<b>16005.81</b>	<b>17972.24</b>	<b>295.00</b>	<b>18267.24</b>	<b>17319.49</b>	<b>1178.25</b>	<b>18497.74</b>	<b>19483.91</b>	<b>893.20</b>	<b>20377.11</b>

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

Details	Actuals 2013-2014			Budget Estimates 2014-2015			Revised Estimates 2014-2015			Budget Estimates 2015-2016		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>(A) Activity Classification</b>												
(1) 095 (00) (01) 2054 Directorate of Treasury and Accounts Administration												
Charged	0.70	0	0.70	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
Voted	1487.47	0	1487.47	1438.64	0	1438.64	1443.88	0	1443.88	1467.09	0	1467.09
(2) 095 (00) (02) Store Verification and Vigilance Unit	409.21	0	409.21	501.52	0	501.52	438.99	0	438.99	540.86	0	540.86
(3) 095 (00) (03) Chief Accounts and Finance Officer and Accounts Officer of ZillaParishad	744.65	0	744.65	857.31	0	857.31	874.95	0	874.95	953.29	0	953.29
(4) 095 (00) (05) Expenditure on Computerisation	175.80	0	175.80	195.62	0	195.62	166.33	0	166.33	190.90	0	190.90
<b>Total (A) Gross - Charged</b>	<b>0.70</b>	<b>0</b>	<b>0.70</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>
<b>Voted</b>	<b>2817.13</b>	<b>0</b>	<b>2817.13</b>	<b>2993.09</b>	<b>0</b>	<b>2993.09</b>	<b>2924.15</b>	<b>0</b>	<b>2924.15</b>	<b>3152.14</b>	<b>0</b>	<b>3152.14</b>
<b>(B) Object wise classification</b>												
(1) Director, Accounts and Treasuries												
Salaries	2719.95	0	2719.94	2882.15	0	2882.15	2808.69	0	2808.69	3027.58	0	3027.58
Wages	0.14	0	0.14	0.18	0	0.18	0.18	0	0.18	0.18	0	0.18
Overtime Allowances	1.83	0	1.83	2.00	0	2.00	2.00	0	2.00	3.15	0	3.15
Telephone, Electricity Water Charges.	21.90	0	21.90	29.47	0	29.47	27.80	0	27.80	32.03	0	32.03
Domestic Travel Expenses	36.36	0	36.36	40.82	0	40.82	42.29	0	42.29	44.90	0	44.90
Office Expenses	35.06	0	35.06	36.06	0	36.06	38.29	0	38.29	40.30	0	40.30
Professional Services	0.82	0	0.82	0.80	0	0.80	0.89	0	0.89	2.18	0	2.18
Rent, Rates and Taxes	1.07	0	1.07	1.61	0	1.61	4.01	0	4.01	0.80	0	0.80
Computer Expenses	0	0	0	0	0	0	0	0	0	1.02	0	1.02
<b>Total (I) Charged</b>	<b>0.70</b>	<b>0</b>	<b>0.70</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>
<b>Voted</b>	<b>2817.13</b>	<b>0</b>	<b>2817.13</b>	<b>2993.09</b>	<b>0</b>	<b>2993.09</b>	<b>2924.15</b>	<b>0</b>	<b>2924.15</b>	<b>3152.14</b>	<b>0</b>	<b>3152.14</b>
<b>(C) Sources of Finance</b>												
Finance Department Demand No G-5 - Charged												
2054 Treasury and Accounts Administration - Voted												
Total (1)												
<b>Charged</b>	<b>0.70</b>	<b>0</b>	<b>0.70</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>	<b>2.00</b>	<b>0</b>	<b>2.00</b>
<b>Voted</b>	<b>2817.13</b>	<b>0</b>	<b>2817.13</b>	<b>2993.09</b>	<b>0</b>	<b>2993.09</b>	<b>2924.15</b>	<b>0</b>	<b>2924.15</b>	<b>3152.14</b>	<b>0</b>	<b>3152.14</b>

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

The Treasuries and the Sub-Treasuries all over the State has been computerized to a large extent. Various computer applications are:-

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

1. **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.

**2. 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.

**3. Arthwahini:** -This website is developed for accessing following modules -

1. Module for Treasury Net management and control.
2. Module for download and upload of Treasury Net data.

### 3. Module for master data control.

4. **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.

5. **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

#### **B. National Pension Scheme module :-**

- a. This module is completely integrated with Sevaarth whereby National Pension Scheme deductions are automatically calculated and deducted from employees' salary.
- b. Employer's contribution and interest calculation are done centrally by the State Record Keeping agency appointed by the Government.
- c. Employee wise Annual Account Statements are generated online

Sevaarth, login have been provided to Accountant General to view passed bills. Accountant General also have access to all the DDO's passed bills related to salary as well as various schedules corresponding to the salary bills. It has been decided that Accountant General. Office should in the first instance verify the GPF schedules. This will lead to correct classification under correct Head of Accounts and thereafter electronic data of GPF deductions can flow to the systems of Accountant General.

**6. 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.

**7.National Pension Scheme:** -This system is developed to maintain accounts for employees who entered in State Government service on or after 01.11.2005.

**8.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.



**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:** -This website 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.

**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.**

Sr. No	Name of the Application	Developed by	Development Started in	Date made live	Subject
1	Treasury Net (COBOL Version)	National Informatics Center, Pune (NIC)	1989	1989	Partial Treasury functions
2	Treasury Net (Fox-pro Version)	National Informatics Center, Pune (NIC)	1994	1994	Treasury functions
3	Treasury Net (VB + DB-2 Version 2)	National Informatics Center, Pune (NIC)	2002	2002	Treasury functions
4	Treasury Net (PHP + DB 2, Version 2)	National Informatics Center, Pune (NIC)	2007	2007	Treasury functions
5	Koshwahini (PHP + DB 2)	National Informatics Center, Pune (NIC)	2007	2007	MIS Portal
6	Arthwahini (PHP + DB 2)	National Informatics Center, Pune (NIC)	2008	2008	Masters Portal
7	BEAMS (Java + DB 2)	National Informatics Center, Pune (NIC)	2007	2007	Budget
8	Sevaarth (Java + DB 2)	National Informatics Center, Pune (NIC)	2008	2009	Salaries
9	Sevaarth (Java + DB 2)	Tata Consultancy Services (TCS)	2010	2012	Salaries
10	Pension (Nivruttivetanwahini)	Tata Consultancy Services (TCS)	2010	2012	Pension
11	Government Receipt Accounting System (GRAS) (PHP + DB 2)	National Informatics Center, Pune (NIC)	2009	2010	Government Receipts
12	Loans and Advances (Java + DB 2)	Tata Consultancy Services (TCS)	2013	2014	Advances to employees
13	GPF for Group D employees (Java + DB 2)	Tata Consultancy Services (TCS)	2013	2014	General Provident Fund
14	Vetanika (PHP + DB 2)	National Informatics Center, Pune (NIC)	2013	2013	Pay Verification

15	Customized versions of Sevaarth (Java + DB 2)	Tata Consultancy Services (TCS)	2012	2013 Onward	Salaries of employees of aided institutions/ZillaP arishads
16	Bill Portal (Java + DB 2)	National Informatics Center, Pune (NIC)	2014	2015	All types of Bills preparation
<b>Applications Under development</b>					
17	Pension for Freedom Fighters (Java + DB 2)	In House	2014	2015	Pension disbursement to Freedom Fighters
18	Store Verification (PHP + DB 2)	In House	2014		Audit of Stores
19	Exams System (PHP + DB 2)	In House	2014		Departmental Exams
20	Confidential Reports Module (Java + DB 2)	In House	2015		
21	Un-Official References Tracking System (Java + DB 2)	In House	2015		Tracking UOR and to get back references

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

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

The Store Verification Organization was established under the Government Resolution in Finance Department No.9281/33, dated 16<sup>th</sup> October, 1952. This Organization was created on recommendations of the Public Accounts Committee made in its report on Appropriation Accounts for the Year 1944-1945. Originally it was a part of the Finance Department having separate identity. The Stores Verification Organization was brought under the administrative control of the Directorate of Accounts & Treasuries established on 1<sup>st</sup> January, 1962. Under Government Resolution, Finance Department, no. DAT-1064/584/C-12, dated 1<sup>st</sup> February, 1965, a separate Maharashtra Finance & Accounts Service was created with effect from 1<sup>st</sup> February, 1965. The posts of Stores Verification Officer and Stores Inspector were included in the Maharashtra Finance & Accounts Group-B(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. This Classification has come into force from 1<sup>st</sup> April, 2012.

‘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	2013-2014	2014-2015
		(3)	(4)
1.	Classification of stores		
	Number of Stores		
	'A' Class Stores	1242	1600
	'B' Class Stores	1964	1775
	'C' Class Stores	636	562
	<b>Total</b>	<b>3842</b>	<b>3937</b>
2.	Stores due for Physical Verification (including Pending Stores Verification)		
	'A' Class Stores	706	872
	'B' Class Stores	791	783
	'C' Class Stores	268	236
	<b>Total</b>	<b>1765</b>	<b>1891</b>
3.	Man days available as per Stock verifier & its Store wise distribution		
	'A' Class Stores	4604	5353
	'B' Class Stores	1072	974
	'C' Class Stores	508.	206
	<b>Total</b>	<b>6184</b>	<b>6533</b>
4.	Stores verified on the basis of Man days available		
	'A' Class Stores	395	297
	'B' Class Stores	383	298
	'C' Class Stores	44	19
	<b>Total</b>	<b>822</b>	<b>614</b>
5.	Shortages Noticed during Store Verification		
	No. of Items	2123	2372
	Amount (in Lakh)	6184	1224

6.	Excess Noticed during Stores Verification		
	No. of Items	765	581
	Amount (in Lakh)	4423	1309
7.	Amount involved in unutilized Stores		
	No. of Items	17159	2928
	Amount (in Lakh)	340918	1541
8.	Other irregularities in Stores		
	No. of Items	1349	1321
	Amount (in Lakh)	131	903

## **(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-1057five-2, Dated 26<sup>th</sup> November, 1957 read with Government Circular, Finance Department No. VGL-1269/five -2, dated 1<sup>st</sup> June, 1959.
- (2) Watching progress of cases of misappropriation of Government Money and Losses of Property through quarterly returns in form 'C' expected to be furnished by the Head of Department under Government Circular, Finance Department, No. DAT-1265/3793/65-XII, dated 20<sup>th</sup> August, 1965.

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



**TABLE NO. 1**

			2013-2014	2014-2015
(1)	(2)		(3)	(4)
1.	Audit Objections			
	Opening Balance of Outstanding objection	Items	16876	11908
		Amount(in Lakhs)	104191	101044
	New Objection	Items	2385	2395
		Amount(in Lakhs)	31635	28934
	Compliance objection	Items	7353	3294
		Amount(in Lakhs)	34782	26327
	Balance at the end of year	Items	11908	11009
		Amount(in Lakhs)	101044	103651
2.	Reconciliation of Office expenses			
(i)	No. of Controlling officers			
a)	Pay & accounts Officer, Mumbai	No	348	348
b)	Accountant General - I	No.	230	235
c)	Accountant General –II, Nagpur	No.	195	313
(ii)	No of Offices who have completed the Reconciliation work before the closure of Accounts.			
a)	Pay & accounts Officer, Mumbai	No.	230	262
b)	Accountant General - I	No.	168	202
c)	Accountant General –II, Nagpur	No.	213	231
3.	Outstanding Inspections Reports			
	Opening Balance			
	Reports	No.	4460	4859
	Paras	No.	12308	12938
	Reports received during the year			
	Reports	No.	923	1289
	Paras	No.	2220	4140
	Compiled during the Year			
	Reports	No.	524	594
	Paras	No.	1590	2133
	Closing Balance the Year			
	Reports	No.	4859	5554
	Paras	No.	12938	14945
4.	Loss of Government money Cases	No.	740	774
		Amount(in Lakhs)	80390	80523
	Cases received during the Year	No.	51	61
		Amount(in Lakhs)	161	138

	Cases disposed during the Year	No.	17	58
		Amount(in Lakhs)	28	80
	Closing Balance of the year	No.	774	777
		Amount(in Lakhs)	80523	80581
5.	Loss of Government Property			
	Opening Cases	No.	1024	1047
		Amount(in Lakhs)	193	204
	Cases received during the Year	No.	85	74
		Amount(in Lakhs)	17	12
	Cases disposed during the Year	No.	62	30
		Amount(in Lakhs)	7	4
	Closing Balance in the year	No.	1047	1089
		Amount(in Lakhs)	204	212

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

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

Previously, contribution under the Scheme was being recovered in multiples of Rs.15/- This contain the quantum of insurance fund of Rs. 4.50/-. Presently rates of Group Insurance Scheme have been revised with effect from 01/01/2002 by Government Finance Department's Resolution No. GIS -10.02/.30, Government Guarantee dated 26/07/2002. Under the new rules, the subscription is recovered in multiples of Rs. 60/-. This account includes contribution of Rs. 18/- to the insurance fund for an insurance cover of Rs. 60,000/- and Rs.42/- towards Saving Fund. 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
1	Group-A	960/-	960000/-
2	Group-B	480/-	480000/-
3	Group-c	120/-	120000/-
4	Group-D	60/-	60000/-

Government has fixed the rate of interest on saving Fund @ 8.7% w.e.f. 1<sup>st</sup> Jan 2014. Similarly, interest rate on Insurance Fund has been fixed @4.0%.w.e.f. 1<sup>st</sup> December 2011.

Number of employees covered under the scheme, amounts realized and paid on account of insurance cover are shown in Table No.3.

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.

Theinterestsworked out quarterly on the accumulated balancesby 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's by book adjustment. The Receipt & Payment Account of this scheme is maintained by the Directorate of Accounts & Treasuries. Interest of Rs. 138,20,19,049/- was credited to the Saving Fund and of Rs. 2,00,84,143/- was credited to the Insurance Fund in the financial year 2013-2014. The balance in insurance Fund was Rs.50,99,91,766/- and that in Saving Fund was Rs.1649,28,68,909/- as on 31<sup>st</sup> March 2014. The estimated expenditure on account of insurance cover payable to the family members of deceased government servants who died while in Service alongwithamounts payable from Saving Fund and the amounts payable from the Saving Fund to the died employees at the end of their service due to retirement and other for Rs. 210,11,97,041/- Similarly, Directorate has to incur administrative expenses of Rs.20,36,648/- for administration of this scheme which is met from the grants sanctioned under Major Head of Account 2054 Treasury & Accounts Administration.

**TABLE NO. – 1**

Sr. No.	Items	2013-2014	2014-2015
1.	No. of G.I.S. members & Amount received		
	Group 'A' No.of Members	36290	41405
	Receipt of Saving Fund (Rs.in Lakhs)	3156	3339
	Receipt of Insurance Fund (Rs.in Lakhs)	1399	1431
	Group 'B' No.of Members	66850	77102
	Receipt of Saving Fund (Rs.in Lakhs)	2852	3109
	Receipt of Insurance Fund (Rs.in Lakhs)	1316	1332
	Group 'C' No.of Members	355680	412879
	Receipt of Saving Fund (Rs.in Lakhs)	3786	4162
	Receipt of Insurance Fund (Rs.in Lakhs)	1682	1784
	Group 'D' No.of Members	105611	119530
	Receipt of Saving Fund (Rs.in Lakhs)	549	602
	Receipt of Insurance Fund (Rs.in Lakhs)	241	258
	TOTAL No. of Members	564431	650916
	Receipt of Saving Fund (Rs.in Lakhs)	10343	11212
	Receipt of Insurance Fund (Rs.in Lakhs)	4638	4805

Sr. No.	Items	2013-2014	2014-2015
2.	Payment of Members of G.I.S.		
	Group 'A', No.of Members	2291	2592
	Payment from Saving Fund (Rs.in Lakhs)	3021	3506
	No.of Members	105	96
	Payment from Insurance Fund (Rs.in Lakhs)	958	922
	Group 'B' No.of Members	4279	5388
	Payment from Saving Fund (Rs.in Lakhs)	3152	3935
	No.of Members	206	204
	Payment from Insurance Fund (Rs.in Lakhs)	950	979
	Group 'C', No.of Members	13237	16380
	Payment from Saving Fund (Rs.in Lakhs)	5530	6526
	No.of Members	1354	1356
	Payment from Insurance Fund (Rs.in Lakhs)	1615	1627
	Group 'D' No.of Members	5171	6984
	Payment from Saving Fund (Rs.in Lakhs)	997	3013
	No.of Members	568	840
	Payment from Insurance Fund (Rs.in Lakhs)	504	504
	TOTAL No. of Members	24978	31344
	Payment from Saving Fund (Rs.in Lakhs)	12700	16980
	No.of Members	2519	2496
	Payment from Insurance Fund	4027	4032

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

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

The Medical Insurance (group) 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 it is not necessary and also cover for pre-existing diseases is available.

In the initial phase, The Medical Insurance Scheme is compulsory for the Group A, B and C employees of the State Government those who are retiring from 1.07.2014 to 30.06.2015.

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.

Annual Premiums 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 Lakhs	10 Lakhs	20 Lakhs
	Insurance Premium	Rs. 9,400/-	Rs. 13,500/-	Rs. 20,800/-
2.	State Government Employees			
i)	Group B			
	Policy Coverage	3 Lakhs	4 Lakhs	5 Lakhs
	Insurance Premium	Rs. 7,800/-	Rs. 8,600/-	Rs. 9,400/-
ii)	Group C			
	Policy Coverage	1 Lakhs	2 Lakhs	3 Lakhs
	Insurance Premium	Rs. 6,000/-	Rs. 6,900/-	Rs. 7,800/-
iii)	Group D			
	Policy Coverage	1 Lakhs	2 Lakhs	3 Lakhs
	Insurance Premium	Rs. 6,000/-	Rs. 6,900/-	Rs. 7,800/-

- In the period from 1st July, 2014 to 31st December, 2014 this scheme is compulsory for 4959 employees retiring during this period. Out of this 4087 employees were enrolled under this scheme and also 2044 employees voluntarily opted for the scheme.
- According to information provided by The New India Assurance Co. Ltd. total employees who opted for this scheme is 6131 and their total premium Rs. 5.27 Crore is received.
- According to information provided by Third Party Administrator (MDIndia) No. of claims settled is 181 and the claim amount comes to Rs. 1,06,41,215/-.



### **(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 (Revise 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 KonkanBhavan has been started. At present, there are 7 Pay Verification Units working under the control of Directorate of Accounts and Treasuries. At present, verification of pay fixation as per 6<sup>th</sup> Pay Commission w.e.f 01.01.2006 vide Maharashtra Civil Service Rules (Revised Pay) 1998, done by Head of the Office is going on. For that, estimated target of verification of service books is 7,14,435. Jurisdiction of these units is as follows:-

Sr.No.	Name of the Pay Verification Unit	Districts in the jurisdiction of Pay Verification Unit.	Approx. No. of service books for verification
1.	Mumbai	Mumbai City and Mumbai Suburban,	1,18,144
2.	KonkanBhavan	Thane, Palghar, Raigad, Ratnagiri&Sindhudurg.	80,946
3.	Pune	Pune, Satara, Sangli, Solapur& Kolhapur.	1,32,119
4.	Nasik	Nasik, Dhule, Jalgaon, AhmadnagarNandurbar.	1,01,651
5.	Aurangabad	Aurangabad, Jalna, Parbhani, Beed, Latur, Usmanabad, Nanded, Hingoli	1,05,868
6.	Amravati	Amravati, Buldhana, Akola, Yavatmal, Washim.	68,800
7.	Nagpur	Nagpur, Vardha, Bhandara, Gondia, Chandrapur, Gadchiroli	1,06,907
<b>Total</b>			<b>7,14,435</b>

## (6)VIRTUAL TREASURY

**Virtual Treasury:** The Directorate of Accounts & Treasuries has established a new Treasury office in the year 2008 named “Virtual Treasury”, whereby the internet banking facility is available for citizens to pay tax or non-tax revenue through the application named **Government Receipt Accounting System (GRAS)** at <https://gras.mahakosh.gov.in>. The electronic banking facility and E-payment gateway procedure has been used in this system. The system has been developed by National Informatics Centre, Pune. The procedure of Accounting & Reconciliation of Government Receipts as depicted in Maharashtra Budget Manual is followed. Virtual Treasury has been established for accounting, reconciliation and management of receipts through electronic medium. Government has sanctioned 9 posts for Virtual Treasury. This Treasury has been established in 2008 & the functioning a GRAS system started in June 2010. Through this system, the Tax payers can pay their taxes online using e-Challans on 24 X 7 basis.

GRAS website provides facility to print challan through e-payment gateway as well as manual payment through Banks at the Bank counter. For this purpose, to facilitate payment of all the departments, required changes have been made in the Challan format.

### **Participating Departments/Offices in GRAS**

At present following departments/offices are functioning through GRAS

- |  |   |
|--|---|
| 1. District & Sessions Court                               | 2. High Court   |
| 3. City Civil & Sessions Court, Mumbai                     | 4. Small Causes Court, Mumbai                               |
| 5. Chief Metropolitan Magistrate, Mumbai                   | 6. Industrial Court.  |
| 7. Directorate of Accounts and Treasuries                  | 8. Finance Department, Mantralaya                           |
| 9. Director of Insurance                                   | 10. Directorate of Steam Boiler                             |
| 11. Directorate General of Information & Public Relations. | 12. Directorate of Education                                |
| 13. Settlement Commissioner & Directorate of Land Records  | 14. Revenue Department                                      |
| 15. Transport Department                                   | 16. Excise Department                                       |
| 17. Labour Commissioner                                    | 18. Commissioner, Sales Tax                                 |
| 19. Registrar of Firms                                     | 20. Chief Engineer Electrical                               |
| 21. Co-operation, Marketing & Textile Dept.                | 22. Inspector General of Registration & Collector of Stamps |
| 23. Commissioner of Agriculture                            | 24. Food & Drugs Administration                             |
| 25. P.L.Deshpande Maharashtra Kala Academy.                | 26. Directorate of Geology & Mining                         |

**Participating Banks in the System:** The following Nationalized Banks are authorized to remit receipt amounts through GRAS.

1. Union Bank 2. Indian Bank 3. IDBI Bank 4. Bank of India 5. Bank of Baroda  
6. State Bank of India 7. State Bank of Hyderabad 7. State Bank of Patiala 8. Indian Overseas Bank 9. Dena Bank 10. Vijay Bank 11. Bank of Maharashtra 12. Corporation Bank 14. Punjab National Bank 15. Canara Bank 16. Andhra Bank 17. Central Bank of India.

A portal facilitating payments using Debit Card through bank's Payment Gateway will be made available soon.

**Development & Security of the System:** The system has been developed by National Informatics Centre, Pune. To ensure all sorts of security the system has been audited by S.T.Q.C, Pune a central government organization & also a private empanelled member institute M/s. Control Case, Mumbai & M/s Cyber Q, Delhi, from time to time.

Virtual Treasury has to classify daily remittances Head, Subhead wise and has to account, reconcile & then prepare accounts of the actual receipts. Also it has to reconcile the accounts with participating Banks & RBI. The accounts of Virtual Treasury Office are 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.

Yearwise Collection of Revenue through GRAS System is as follows :-

Financial Year	No of challan	Amount (In Lakh)
2009-10	1936	0.02842
2010-11	30547	4,57,09
2011-12	123352	103,65,43
2012-13	383147	2,26,12,06
2013-14	1765143	2,70,44,07
2014-15 (From 01/04/14 To 31/12/14)	3906086	2,46,13,73

## **(7) Functions of the Training Branch :-**

There are 6 Training Centers at Mumbai, Pune, Nagpur, Amravati, Aurangabad and Nasik under the control of Directorate of Accounts and Treasuries. Improvements has to be done as per the changes in work of Government and employees. In view of this, following changes are made in this respect as directed in the government resolution no.Training-1009/CR-21/try adm-3, dated 26<sup>th</sup> November, 2009.

1. The training is called “Maharashtra Finance and Accounts Training Centre (MFATC)”.
2. The duration of training of Maharashtra Accounts Clerk is 50 working days and the supervisory cadre is 60 working days. The training sessions are organized as per developed modules.
3. The Maharashtra Accounts Clerk training class is organized in three batches in a year and Supervisory training in two batches in a year. Guest lecturers who are experts in that particular subjects are invited for 50% of total lectures during the year.
4. Changes in syllabus or introduction of new module is done with the permission of Directorate of Accounts & Treasuries.
5. Information and the training programme time table is given on the website of the Directorate ([www.mahakosh.in](http://www.mahakosh.in)).

### **TRAINING PROGRAMME**

		<b>2013-2014</b>	<b>2014-2015</b>
(1)	(2)	(2)	(3)
A)	Maharashtra Accounts Clerks Training		
1	No. of sessions held during the Year	18	18
2	Durations of Classes – Days	50	50
3	Sanction strength of the Students per session	215	215
4	Total No. of Students Admitted	475	398
5	Tests conducted - No.	17	24
6	No. of candidates who have satisfactorily completed	425	310
7	No. of Students failed.		
B)	Non-Gazetted Supervisory Training Class at Mumbai & Aurangabad.		
1	No. of sessions held during the Year	10	12
2	Durations of Classes – Days	60	60
3	Sanction strength of the Students per session	212	210
4	Total No. of Students Admitted	306	255
5	Tests conducted - No.	14	22
6	No. of candidates who have satisfactorily completed	256	220
7	No. of Students failed.	--	--
(c)	Directorate & Join Directorate offices for employees training programme held during the Year No. of sessions		
	1.No. of sessions	--	94
	2.No. of employees attended		3524

**Table No 1**  
**Budgetary Provisions of Accounts Training Class**

(Rs. In Lakhs)

Details	Actuals 2013-2014			Budget Estimates 2014-2015			Revised Estimates 2014-2015			Budget Estimates 2015-2016		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>(A) Activity Classification</b>												
(003)Account Training Class												
<b>Total</b>	<b>122.60</b>	<b>0</b>	<b>122.60</b>	<b>139.60</b>	<b>0</b>	<b>139.60</b>	<b>125.43</b>	<b>0</b>	<b>125.43</b>	<b>155.98</b>	<b>0</b>	<b>155.98</b>
<b>(B) Object wise classification</b>												
Account Training Class												
Salaries	104.96	0	104.96	118.27	0	118.27	106.26	0	106.26	131.28	0	131.28
Overtime Allowances	0	0	0	0	0	0	0	0	0	0	0	0
Telephone, Electricity Water Charges	1.55	0	1.55	1.65	0	1.65	1.36	0	1.36	1.65	0	1.65
Domestic Travel Expenses	1.01	0	1.01	0.91	0	0.91	0.54	0	0.54	1.25	0	1.25
Petrol, Oil and Lubricant	0	0	0	0	0	0	0	0	0	0	0	0
Office Expenses	4.99	0	4.99	6.25	0	6.25	6.25	0	6.25	9.25	0	9.25
Wages	0.05	0	0.05	0.12	0	0.12	0.12	0	0.12	0.12	0	0.12
Prof. Services	9.91	0	9.91	12.00	0	12.00	10.55	0	10.55	12.00	0	12.00
Computer Expenses	0	0	0	0.25	0	0.25	0.21	0	0.21	0.26	0	0.26
Rent, Rates and Taxes	0.13	0	0.13	0.15	0	0.15	0.14	0	0.14	0.17	0	0.17
Publication	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total (I) Charged</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Voted</b>	<b>122.60</b>	<b>0</b>	<b>122.60</b>	<b>139.60</b>	<b>0</b>	<b>139.60</b>	<b>125.43</b>	<b>0</b>	<b>125.43</b>	<b>155.98</b>	<b>0</b>	<b>155.98</b>
<b>(C) Sources of Finance</b>												
Finance Department Demand No G-5												
097, 2054 Treasury and Accounts Administration												
<b>Total (C)</b>												
<b>Charged</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Voted</b>	<b>122.60</b>	<b>0</b>	<b>122.60</b>	<b>139.60</b>	<b>0</b>	<b>139.60</b>	<b>125.43</b>	<b>0</b>	<b>125.43</b>	<b>155.98</b>	<b>0</b>	<b>155.98</b>

## (8) NATIONAL PENSION SCHEME

Government of Maharashtra, Vide Government Resolution No. Finance Department अंनियो १००५/१२६/सेवा ४ dated 31<sup>st</sup> October, 2005, opted for implementing Defined Contribution Pension Scheme of Central Government for those employees who are appointed on or after 1<sup>st</sup> November, 2005. Government Resolution No. Finance Department अंनियो १००७/१८/सेवा ४ dated 7<sup>th</sup> July, 2007 lays down the procedure. For the implementation of this scheme State Record Keeping Agency has been created under the control of Directorate of Accounts and Treasuries.

### Duties of State Record Keeping Agency :-

- 1 To decide policies of implementation of scheme and procedure of work.
- 2 To monitor the work of Deputy SRKA Office viz. District Treasury Offices and Pay and Accounts Office. (A) Allotment of National Pension Scheme Account Number to the employee. (B) Verification of deduction of contribution from salary bill with R-2 schedule and amounts deposited through challan by Drawing and Disbursing Officer. (C) To maintain the consolidated register of deducted amounts of employee's contribution (D) Reconciliation of National Pension Scheme amounts with Treasury and preparation of +/- memo, broad sheets and ledgers of the employees (E) Certification of credited amount on employee's account for the refund proposals of the employees.
- 3 Drawal of employers contribution and giving credit of the amount to the employees account, calculation of interest there on, preparation and distribution of annual statement of each subscriber.
- 4 To develop and maintain data base, development of software, to impart the training to various stake holders, and to keep updated information of the scheme on the Portal.
- 5 Refund of National Pension Scheme amount :-

Government of Maharashtra, Finance Department, G.R. dated 12.11.2010, No. अंनियो

**1009/प्र.क्र.1/सेवा-4** dated 12.11.2010 and क्र. अंनियो **2014/प्र.क्र.45/सेवा-4** dated

08.05.2014 permits to draw the amounts from scheme in following scenarios :

- (i) In case of death of an employee who was appointed on or after 01.11.2005,
- (ii) Employee who has resigned before completing superannuation service i.e till 58/60 years

- (iii) Employee who is appointed on or after 01.11.2005, but thereafter is eligible for pension as per Maharashtra Civil Service (Pension) Rule 1982,
- (iv) Employee who retired on superannuation.

Drawing and Disbursing officers submit such cases to SRKA office for the purpose of refund of the accumulated amount. SRKA office after verification of the proposal, issues refund order in the prescribed format. SRKA office also allocates the Grant to Drawing and Disbursing offices for the payment of refund. Drawing and Disbursing officer needs to submit utilization certificate to SRKA office for the utilization of the grant. Till date 204 refund cases amounting Rs.1,43,00,653/- has been settled and 32 cases are returned to Drawing and Disbursing officers for compliance of objections raised.

6 Implementation of National Pension Scheme for All India Service officers :-

National Pension Scheme is applicable to officers who entered in All India Services on or after 01.01.2004, At present 121 officers of all India services are registered with the scheme. Permanent Retirement Account Number (PRAN) have been allocated to all registered officers by NSDL which are mapped with Permanent Pension Account Number (PPAN). Deduction of employee's contribution has been started from August 2013. These amounts are reconciled with Treasury Officer's report. After reconciliation employer's contribution is being drawn from Pay and Accounts Office, Mumbai and the amount is then transferred to the Trustee Bank i.e. Axis Bank. Individual accounts are maintained by NSDL.

7 Merging of State Government's Defined Contribution Pension Scheme to Central Government's National Pension Scheme. :-

Vide Government Resolution No. **अंनियो/2012/प्र.क्र.96/सेवा-4** dated 27.08.2014 State Government has decided to merge State Government's Defined Contribution Pension Scheme into Central Government's National Pension Scheme. Accordingly a formal agreement also has been executed by the State Government with NSDL and also with PFRDA. For implementation of NPS, the NSDL will work as a Central Record Keeping Agency. Service charges for various transactions will be charged by NSDL.

8. Sanctioned Staff of SRKA Office :-

Vide Government Resolution No. **सेवाप्र-10.07/प्र.क्र.74/कोशा-प्रशा 4** dated 09.07.2007, 20 posts were created under Directorate of Accounts and Treasury for establishing the SRKA..  
Details of sanctioned posts of State Record Keeping Agency.

Sr.No	Cadre	Post Name	No of
1	Maharashtra Finance and Accounts Service Group A	Deputy Director	02
2	Maharashtra Finance and Accounts Service Group B	Accounts Officer	05
3	Maharashtra Finance and Accounts Service Group B (Non	Assistant Accounts	05
4	Group C	Junior Accountant	01
5	Stenographer (Higher Grade)	Stenographer (Higher Grade)	01
6	Stenographer (Lower Grade)	Stenographer (Lower	01
7	Group C Clerk cum Typist	Accounts Clerk	04
8	Group D Peon	Peon	01
<b>Total</b>			<b>20</b>

Details of Employees and received contribution with interest for the year 2007-2008 to 2014-2015 of State Record Keeping Agency.

Sr. No.	Financial Year	No. of DDOs	No of Employees	Total Amount of Employees Contribution (Rs. in Lakh)	Contribution by Government (Rs. in Lakh)	Interest (Rs. in Lakh)	Total (Rs. in Lakh)
1	2007-2008	3725	31439	1404	1190	31	2625
2	2008-2009	6319	58786	5906	5906	680	12492
3	2009-2010	7678	82223	11994	11994	2056	26044
4	2010-2011	8267	103164	24468	24000	5305	53773
5	2011-2012	8554	117774	34980	31000	10400	76380
6	2012-2013	15767	162455	34467	39129	18771	92367
7	2013-2014	16222	183014	40357	40357	27176	107890
8	2014-2015##	16222 ##	183014 ##	50200	50200	41066	141466
9	2015-2016 @@	16222 @@	@ @	59700	59700	51985	171385

## Details available from April-2014 to August -2014

Details @@ expected in 2015-2016

Other deposits 8342, (00) (117) Defined Contribution Pension Plan, (00) (01) 8342 0088 Defined Pension Plan						
Sr. No	Scheme Code	Detail Head	Received Grant 2013-2014 (Rs. in Lakh)	Expenditure up to 31.03.2014 (Rs. in Lakh)	Received Grant 2014-2015 (Rs. in Lakh)	Expected Grant for 2015-2016 (Rs. in Lakh)
1	8342 0088 - 50	OTHER CHARGES	30	29.73	100	100



**Table No. 1**  
**Budgetary Provisions for State Record Keeping Agency**

(Rs. In Lakhs)

Details	Actuals 2013-2014			Budget Estimates 2014-2015			Revised Estimates 2014-2015			Budget Estimates 2015-2016		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>(A) Activity Classification</b>												
099 New Defined Contribution Pension Scheme												
<b>Deduct Recoveries Charged</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>A Gross Net Voted</b>	<b>79.77</b>	<b>0</b>	<b>79.77</b>	<b>92.27</b>	<b>0</b>	<b>92.27</b>	<b>114.67</b>	<b>0</b>	<b>114.67</b>	<b>107.50</b>	<b>0</b>	<b>107.50</b>
<b>(B) Object wise classification</b>												
099 New Defined Contribution Pension Scheme												
Salaries	76.89	0	76.89	85.22	0	85.22	100.20	0	100.20	98.58	0	98.58
Overtime Allowances	0	0	0	0	0	0	0	0	0	0	0	0
Telephone, Electricity Water Charges	1.05	0	1.05	1.50	0	1.50	1.50	0	1.50	1.65	0	1.65
Domestic Travel Expenses	0.78	0	0.78	2.00	0	2.00	2.30	0	2.30	2.16	0	2.16
Petrol, Oil and Lubricant	0	0	0	0	0	0	0	0	0	0	0	0
Office Expenses	0.86	0	0.86	2.00	0	2.00	9.35	0	9.35	3.50	0	3.50
Wages	0	0	0	0	0	0	0	0	0	0	0	0
Computer Expenses	0.19	0	0.19	1.55	0	1.55	1.32	0	1.32	1.61	0	1.61
Rent, Rates and Taxes	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total (I) Charged</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Voted</b>	<b>79.77</b>	<b>0</b>	<b>79.77</b>	<b>92.27</b>	<b>0</b>	<b>92.27</b>	<b>114.67</b>	<b>0</b>	<b>114.67</b>	<b>107.50</b>	<b>0</b>	<b>107.50</b>
<b>(C) Sources of Finance</b>												
Finance Department Demand No G-5												
097, 2054 Treasury and Accounts Administration												
099 New Defined Contribution Pension Scheme Mission - Total (A)												
<b>Charged</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Voted</b>	<b>79.77</b>	<b>0</b>	<b>79.77</b>	<b>92.27</b>	<b>0</b>	<b>92.27</b>	<b>114.67</b>	<b>0</b>	<b>114.67</b>	<b>107.50</b>	<b>0</b>	<b>107.50</b>

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

A Computer application is used for preparation of monthly pension payment bills for disbursement of pension for 6,08,846 pensioners drawing pension from Pay and Accounts office, Mumbai and all Treasuries. In addition, there is Pension Corner in the application providing information about pension Payments to the pensioners. Pension is credited to the bank account of the pensioner directly through CMP Portal of State Bank of India in all Treasuries except Nagpur and Pay and Accounts Office, Mumbai as these two offices come under RBI. So for these two treasuries, ECS system is used to credit the pension.

#### **Simplification of Life Certificate Procedure :-**

Life certificate of the pensioners / family pensioners will be generated in Treasuries and Sub Treasuries by installing Bio-metric systems. In future, these machines will be installed in Government offices, Banks, NagariSevaKendras, SANGRAM Kendras, SetuKaryalay, etc. where the pensioner can get his Bio-metric identification done. Due to this the requirement of hard copy of Life Certificate shall be eliminated.

#### **Online submission of pension cases to Accountant General:-**

At present, pension cases are submitted to the Accountant General office by respective head of the offices physically. But now, a software is developed for online submissions of pension cases. Directorate of Accounts and Treasuries and their subordinate offices are submitting pension cases to the Accountant General office online and also physically. However after the stabilization of this software, online submissions will be made mandatory for all.

#### **Deduction of Income Tax from the pension and issuing Form No 16 to the pensioner:-**

Income Tax is deducted from the pension and Form No 16 is issued to the eligible pensioners after taking required information of their savings. A software development for this purpose is envisaged.

**Table No.1:-**

Year wise number of pensioners and expenditure on pension of state government pensioners / family pensioners.

Sr. No		2013-2014		Amt (+) or (-) in %	2014-2015 Up to 31.12.2014		Amt (+) or (-) in %	2015-2016	
		No. of pensioners	Amt. in Lakh		No. of pensioners	Amt. in Lakh		No. of pensioners	Amt. in Lakh
1	State Govt. Pensioners	361015	52,36,46	17.68%	35,08,34	48,70,88	(-) 6.99%	397117	62,83,76
2	Family pensioners	159521	13,31,54	38%	15,14,23	13,16,10	(-) 1.10%	175473	15,97,84
	Total	520536	65,68,00	21.30%	50,22,57	61,86,98	(-) 5.81%	572590	78,81,60

Note:-

No. of pensioners and amount paid is less in the year 2014-2015, as compared to the previous year because Life Certificates from the pensioners are not received up to December 2014. Also it is assumed that the amount will increase by 20% in the year 2015-2016 compared to the year 2013-2014.

**Table No. 2:-**

Year - wise number of pensioners and expenditure on pension of other state, Railway, Defense and all India Services Pensioners.

Sr. No		2013-2014		Amt (+) or (-) in %	2014-2015 Up to 31.12.2014		Amt (+) or (-) in %	2015-2016	
		No. of pensioners	Amt. in Lakh		No. of pensioners	Amt. in Lakh		No. of pensioners	Amt. in Lakh
1	Other Pensioners(Including Family Pensioners)	107025	18,00,80	21.17%	106589	18,17,61	0.93%	117728	21,60,96

Note:-

No. of pensioners and amount paid is less in the year 2014-2015, as compared to previous year because Life Certificates from pensioners are not received up to December 2014. Also it is assumed that the amount will increase by 20% in the year 2015-2016 compared to the year 2013-2014.

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

- 1 The Pay & Accounts Office was established under the control of State Government on 1<sup>st</sup> April, 1955, to deal with all Government financial transactions in Greater Mumbai and to maintain accounts. Prior to 1<sup>st</sup> October 1976, this office was dealing with all financial transactions and doing accounting functions in respect of Central Government. This office is responsible for making Payments and also for the maintenance of accounts of all Government Departments and offices, except P.W.D. and Irrigation Department. The payments are made after applying cent percent audit, on the same lines and to the same extent as conducted by any audit office. Monthly accounts of such payments including transactions recorded in the accounts of the Reserve Bank of India are compiled and submitted to the Accountant General, Maharashtra-I, Mumbai.
2. The pay & Accounts officer is the Head of this Office. He is assisted by Assistant Pay & Accounts Officers, Assistant Accounts Officers and other employees. Consistent with distinctive functions in respect of State Transactions arising in Greater Mumbai, this office is divided into several branches.
  - 2.1 Gazetted Audit Branch – Deals with salaries and allowances of Governor, Ministers, Speaker, Chairman & members of both the Houses of Legislature, Judges of the High Court, etc. as well as personal claims of certain specific Gazetted Officers, issues salary slips, reports on title of leave etc.
  - 2.2 Departmental Audit Branch – Deals with payment of the Pay & Allowances, of Gazetted & Non-Gazetted officers and employees, contingency expenses, Grant-in-Aid, refund of deposits and payments authorized by the Accountant General, Maharashtra-I, Mumbai.
  - 2.3 State Accounts Branch – Deals with compilation of accounts of the State transactions and submission of compiled accounts to the Accountant General Maharashtra-I, Mumbai. Maintenance and submission of accounts of Central Transactions (Pension) to the Accountant General (Central), Verification of Credits, issue of Credit Certificates, issue of consolidated certificate of receipts to the Public Works Department, is also done by this branch. Objections found out in those bills are intimated and full filed in this branch.

- 2.4      Broadsheets and National Pension Scheme Branch :- This branch maintains accounts and broadsheets. Also, National Pension Scheme account work is done of the employees appointed w.e.f 01.11.2005
- 2.5      Pension Branch – Deals with payments to Pensioners of Central Government / State Government and of other State Governments.
- 2.6      Cash&Cheque Branch – This section receives bills and make payment of passed bills.
- 2.7 Computer Branch: -Accounts are prepared on computers and submitted to the Accountant General. The whole process from receipts of bills upto payment through cheques or ECS and preparation of accounts is computerized. Daily figures of receipts and payments are available from the computerized system. Similarly, pension payments of all state pensioners and other state pensioners are computerized and actual payment is made through the Electronic Clearing System. Payment of salaries is also being done through the Electronic Clearing System. From April 2012, pay bills generated through new sevaarth software are received.
- 2.8      Establishment, Control, Record Branch – Deals with establishment matters of this office. Control branch ensure co-ordination between various sections and verifies orders issued by Government, as well as Accountant General, etc.

**Table No. 1**  
**Budgetary Provisions of Pay and Accounts office.**

(RS. in Lakhs)

Details	Actuals 2013-2014			Budget Estimates 2014-2015			Revised Estimates 2014-2015			Budget Estimates 2015-2016		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>(A) Activity Classification</b>												
096 Pay and Accounts Office												
<b>Charged</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Voted</b>	<b>2343.09</b>	<b>0</b>	<b>2343.09</b>	<b>2603.86</b>	<b>0</b>	<b>2603.86</b>	<b>2590.25</b>	<b>0</b>	<b>2590.25</b>	<b>2566.94</b>	<b>0</b>	<b>2566.94</b>
<b>(B) Object wise classification</b>												
Salaries	2193.50	0	2193.50	2448.81	0	2448.81	2450.05	0	2450.05	2420.09	0	2420.09
Overtime Allowances	0.44	0	0.44	0.40	0	0.40	0.40	0	0.40	0.55	0	0.55
Telephone, Electricity Water Charges	53.61	0	53.61	59.15	0	59.15	53.67	0	53.67	59.83	0	59.83
Domestic Travel Expenses	1.45	0	1.45	2.55	0	2.55	2.17	0	2.17	2.80	0	2.80
Petrol, Oil and Lubricant		0		0	0	0	0	0	0	0	0	0
Office Expenses	18.60	0	18.60	16.86	0	16.86	14.33	0	14.33	17.48	0	17.48
Computer	19.03	0	19.03	22.00	0	22.00	18.70	0	18.70	18.83	0	18.83
Rent, Rates and Taxes	45.83	0	45.83	46.09	0	46.09	41.12	0	41.12	39.04	0	39.04
Contract Services	10.63	0	10.63	8.00	0	8.00	9.81	0	9.81	8.32	0	8.32
<b>Total (I) Charged</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Voted</b>	<b>2343.09</b>	<b>0</b>	<b>2343.09</b>	<b>2603.86</b>	<b>0</b>	<b>2603.86</b>	<b>2590.25</b>	<b>0</b>	<b>2590.25</b>	<b>2566.94</b>	<b>0</b>	<b>2566.94</b>
<b>(C) Sources of Finance</b>												
Finance Department Demand No G-5												
2054 Treasury and Accounts Administration												
<b>Total (1)</b>												
<b>Charged</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Voted</b>	<b>2343.09</b>	<b>0</b>	<b>2343.09</b>	<b>2603.86</b>	<b>0</b>	<b>2603.86</b>	<b>2590.25</b>	<b>0</b>	<b>2590.25</b>	<b>2566.94</b>	<b>0</b>	<b>2566.94</b>

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

Sr.No.	Particulars	2013-14	2014-2015
(1)	(2)	(3)	(4)
1	No. of Controlling Officers	348	348
	No. of D.D.Os	628	659
2	Gazetted Officers who present their own bills in the format of "Gazetted officer's pay bill"	283	297
3	No. of Bills Accepted	190678	200300
4	Daily Average	725	761
5	Payments of Bills No.& Amount		
a)	By cheques –No.	31212	33053
	Amount (in Lakh)	556600	555700
b)	By Cash – No.	0	0
	Amount (in Lakh)	0	0
c)	Through Bank-ECS/EFT (No)	148679	153235
	Amount (in Lakh)	2226025	2227000
	Total – No.	172153	186288
	Total Amount (in Lakh)	2782625	2782700
6	Compilations		
a)	Receipts Entries	1129860	1153950
b)	Amount (in Lakh)	7430779	7432300
c)	Payment Entries (Through Cheques)	14050	6362
d)	Amount (in Lakh)	719187	563799
Note :- Above shown payment entries through cheques includes PWD, Forest Department, and PLA Cheques			
7	No. of Pension Payment Orders received	3400	3750
	No of Gratuity Payment Orders Received	772	1147
	Amount (in Lakh)	2073	3081
	No. of Gratuity Payment	733	1101
	Amount (in Lakh)	1969	2957
	No. of Commutation Payment Orders received	3432	3751

	No. of Payment of Commutation	3294	3601
	Amount (in Lakh)	11689	12779
8	Deposits		
a)	No. of Challans	1504	1574
b)	No. of Transfer Entries		
c)	Total deposit amount (in Lakh)	5602	4960
9	Payment Deposits		
a)	No. of Vouchers	1258	1384
b)	No. of Transfer Entries	952	1047
c)	Total Amount of Payment (in Lakh)	18042	19846
10	Pending Cheques Reconciliation (Months)	7	Nil



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

The Treasury is a base of financial management system of the state. Treasury maintains initial account of payment and receipt transaction. The receipts of Government are deposited in the Treasuries and payments on behalf of Government are made by them. The cash transactions of the Government is 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. Payment transactions are compiled Major Head wise and receipt accounts are compiled sub-head wise by the Treasuries. This compilation is submitted to the Accountants General alongwith lists of receipt and payment and supporting vouchers and schedules.

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 34 District Treasuries and 322 sub Treasuries in the State. Out of which 320 are Bank Sub-Treasuries and 2 are Non-Bank Sub-Treasuries. Out of the total Sub-Treasuries, 145 are up graded Sub-Treasuries and 177 are lower grade sub treasuries.

The District Treasuries and Sub-Treasuries are responsible for maintaining accounts of all transactions in respect of receipt & payments of the Government at the District Treasury headquarter and Sub-Treasuries respectively. The Treasury Officer is in charge of working of the District Treasury and Sub-Treasuries under his control. He is also responsible for submission of accounts in the prescribed format and on prescribed dates to the Accountant General. The Treasury Officer is also responsible for his day to day duties, and work done by all branches of the office as per the rules and regulations as prescribed by the Government. He is also responsible for keeping the accounts in accordance with the directions mentioned in Accounts Code, and for accuracy of all initial records and regularity of all transactions in the Treasury.

The Treasury is further divided into following sections :-

- 1) Administration
- 2) Audit
- 3) Deposit
- 4) Compilation
- 5) Pension
- 6) Cheque
- 7) Stamp
- 8) Computer
- 9) National Pension Scheme

The work of different sections is supervised by Sub Treasury Officer Lower Grade or Higher Grade, who is in charge of that section.

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. All Treasuries are inspected once in a financial year and Sub-Treasuries once in 3 years by the Regional Joint Director. The Treasury Officer also conducts audit inspection of every Sub-Treasury excluding the Sub-Treasuries which are due for inspection by the Joint Director or Director in that particular year. The Director of Accounts & Treasuries also conducts inspection of few selected Treasuries and sub-treasuries each year. In addition to this, the Collector of the District also inspects the Treasury as prescribed by the Government.

**Table No. 1**  
**Budgetary Provisions of Treasuries**  
(Rs. In Lakhs)

Details	Actuals 2013-2014			Budget Estimates 2014-2015			Revised Estimates 2014-2015			Budget Estimates 2015-2016		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>(A) 097 Treasury Establishment</b>												
<b>Charged</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Voted</b>	10643.22	0	10643.22	12143.42	295.00	12438.42	11564.99	1178.25	12743.24	13501.35	893.20	14394.55
<b>Total A Gross</b>												
<b>Charged</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Voted</b>	10643.22	0	10643.22	12143.42	295.00	12438.42	11564.99	1178.25	12743.24	13501.35	893.20	14394.55
<b>097 Deduct Recoveries -Total (A) Net</b>												
<b>Charged</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Voted</b>	10643.22	0	10643.22	12143.42	295.00	12438.42	11564.99	1178.25	12743.24	13501.35	893.20	14394.55
(B) Object wise classification												
Salaries	8586.64	0	8586.64	10102.82	0	10102.82	9059.13	0	9059.13	11165.44	0	11165.44
Overtime Allowances	1.17	0	1.17	1.47	0	1.47	1.78	0	1.78	1.94	0	1.94
Telephone, Electricity Water Charges	172.75	0	172.75	173.49	0	173.49	180.30	0	180.30	179.34	0	179.34
Domestic Travel Expenses	87.40	0	87.40	107.39	0	107.39	93.83	0	93.83	119.00	0	119.00
Petrol, Oil and Lubricant	0	0	0	0	0	0	0	0	0	0	0	0
Office Expenses	397.70	0	397.70	375.62	0	375.62	348.07	0	348.07	400.04	0	400.04
Wages	6.16	0	6.16	7.00	0	7.00	7.55	0	7.55	8.00	0	8.00
Prof. Services	0.22	0	0.22	0	0	0	0	0	0	0	0	0
Computer Expenses	1367.63	0	1367.63	1349.17	295.00	1644.17	1849.17	1178.25	3027.42	1600.01	893.20	2493.21
Rent, Rates and Taxes	23.55	0	23.55	26.46	0	26.46	25.16	0	25.16	27.57	0	27.57
Contractual Services	0	0	0	0	0	0	0	0	0	1	0	1
Publication	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total (I) Charged</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Voted</b>	10643.22	0	10643.22	12143.42	295.00	12438.42	11564.99	1178.25	12743.24	13501.35	893.20	14394.55
<b>(C) Sources of Finance</b>												
Finance Department Demand No G-5												
097, 2054 Treasury and Accounts Administration												
गौणशीर्ष 003												
<b>Charged</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Voted</b>	10643.22	0	10643.22	12143.42	295.00	12438.42	11564.99	1178.25	12743.24	13501.35	893.20	14394.55

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

Sr.No.	Particulars	2013-2014	2014-2015
(1)	(2)	(3)	(4)
1	No. of Controlling Officers	425	435
a)	No. of Drawing & Disbursing Officers		
(i)	District Treasury	6028	6042
(ii)	Sub-Treasury	6064	6221
	Total	12092	12263
2	No. of Gazetted Officers who present their own bill in the form of Gazetted Officer's Bill at Treasury		
(i)	District Treasury	76	82
(ii)	Sub-Treasury	39	41
	Total	115	123
3	No. of Bills accepted		
(i)	District Treasury	867944	878423
(ii)	Sub-Treasury	853162	854051
(iii)	Pensioner's Bills	125725	125930
	Total	1846831	1858404
4	Average Bills Received	6839	6883
5	Payment of Bills		
(i)	By Cheque	250552	263369
(ii)	By Cash	--	--
(iii)	Through Banks	1394452	1392753
	Total	1645103	1656122
6	Compilation		
(i)	Receipt Entries	5518049	5530588
(ii)	Amount (In Lakh)	3675053	3675727
(iii)	Payment Entries	1846831	1876754
(iv)	Amount (In Lakh)	11018790	11019200
7	No. of Pension Payment orders accepted.		
(i)	Maharashtra State	60638	62230
(ii)	Central	38	39
(iii)	Other States	652	690
	Total	61328	62959
8	No. of Gratuity Orders accepted		
(i)	Maharashtra State	41943	42721
(ii)	Central	4	5
(iii)	Other States	55	62
	Total	42002	42788

9	No. of Payments of Gratuity		
(i)	MaharashtraState,	40943	42135
(ii)	Central	4	4
(iii)	Other States	52	55
	Total	40999	42194
10	No. of Commutation Payment Orders accepted		
(i)	MaharashtraState,	39372	40456
(ii)	Central	8	7
(iii)	Other States	49	52
	Total	39429	40515
11	Commutation Payment		
(i)	MaharashtraState,	38551	39893
(ii)	Central	7	7
(iii)	Other States	45	49
	Total	38603	39949
12	Deposits :-		
(i)	No. of Challans	587617	625530
(ii)	No. of Transfer Entries	2039	2100
(iii)	Total Amount of Deposits (Amt. in Lakh)	732076	755586
13	Payment from Deposits :-		
(i)	No. of Vouchers	281138	292425
(ii)	No. of Transfer Entries	1004	1100
(iii)	Total Amount of Payments (Amt.inLakh)	626667	687849
14	Pending Cheques reconciliation (Months)	--	--
15	Stamps :-		
(A)	No. of Stamps Transactions		
i)	Judicial	284370	309140
ii)	Non Judicial	911469	1116664
	Total	1195839	1425804
(B)	Value of Sold Stamps, (Rs. in Lakh)		
i)	Judicial	74644	115016
ii)	Non Judicial	1054540	1085241
	Total	1129184	1200257

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## **(VI) Posts and Pay Scale indicator chart**

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## Director of Account & Treasuries

### Sanctioned Posts

Designation	Pay Scale	Grade Pay	Designation & Scale			
			095, Directorate of Accounts & Treasury			
			Directorate		Store Verification & Vigilance Unit	
			2014	2015	2014	2015
			2015	2016	2015	2016
(1)	(2)	(3)	(4)		(5)	
<b>GAZATTED :</b>						
Director	37400-67000	8900	1	1	...	...
Joint Director	15600-39100	7600	11	11	...	...
Pay & Accounts Officer	15600-39100	7600	....	...	...	...
Deputy Director	15600-39100	6600	3	3	1	1
Chief Accounts & Finance Officer	15600-39100	6600	...	...	...	...
Assistant Director	15600-39100	5400	11	11	...	...
Asst. Pay & Accounts Officer	15600-39100	5400	...	...	...	...
Treasury Officer	15600-39100	5400	...	...	...	...
Asst. Director (G.I.S.)	15600-39100	5400	1	1	...	...
Senior Accounts Officer	15600-39100	5400	...	...	...	...
Accounts Officer (Training)	9300-34800	4400	...	...	...	...
Accounts Officer	9300-34800	4400	9	9	...	...
Store Verification Officer	9300-34800	4400	...	...	6	6
Accounts Officer (Computer)	9300-34800	4400	4	4	...	...
Accounts Officer Pay Verification	9300-34800	4400	6	6	...	...
Additional Treasury Officer	9300-34800	4400	...	...	...	...
Organization & Method Officer	9300-34800	4400	1	1	...	...
Personal Assistant	9300-34800	4700	1	1	...	...
<b>Total Gazatted</b>			<b>48</b>	<b>48</b>	<b>7</b>	<b>7</b>

095, Directorate of Accounts & Treasury C.A.F.O.		096, Pay & Accounts Office		097, Treasury Establishment		003, Training		099 S.R.K.A.	
2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
2015	2016	2015	2016	2015	2016	2015	2016	2015	2016
(6)		(7)		(8)		(9)		(10)	
....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
....	....	1	1	....	....	....	....	....	....
....	....	2	2	6	6	1	1	....	....
33	33	....	....	....	....	....	....	....	....
....	....	....	....	1	1	6	6	2	2
....	....	14	14	....	....	....	....	....	....
....	....	....	....	29	29	....	....	....	....
....	....	....	....	....	....	....	....	....	....
33	33	....	....	....	....	....	....	....	....
....	....	....	....	....	....	6	6	....	....
66	66	1	1	....	....	....	....	5	5
....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
....	....	....	....	112	112	....	....	....	....
....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
<b>132</b>	<b>132</b>	<b>18</b>	<b>18</b>	<b>148</b>	<b>148</b>	<b>13</b>	<b>13</b>	<b>7</b>	<b>7</b>



Designation & Scale						
(1)	(2)	(3)	095, Directorate of Accounts & Treasury			
			Directorate		Store Verification & Vigilance Unit	
			2014	2015	2014	2015
			2015	2016	2015	2016
NON GAZATTED CLASS - III						
Asst. Accounts Officer	9300-34800	4300	...	...	4	4
Head Accountant/Asst. A/c. Officer	9300-34800	4300	34	34	...	...
Store Inspector	9300-34800	4300	...	...	18	18
Sub Treasury Officer	9300-34800	4300	...	...	...	...
Steno (Lower Grade)	9300-34800	4300	7	7	...	...
Steno (Higher Grade)	9300-34800	4700	7	7	...	...
Sub Tre. Officer / Dy. Accountant	9300-34800	4200	...	...	...	...
Deputy Accountant	9300-34800	4200	16	16	...	...
Asst. Superidentant	9300-34800	4200	51	51	...	...
Asst. Store Inspector	9300-34800	4200	...	...	13	13
Selection Grade Clerk	9300-34800	4200	...	...	...	...
Steno Typist	5200-20200	2400	1	1	1	1
Noting Asst./ Senior Clerk	5200-20200	2400	86	86	...	...
Senior Clerk	5200-20200	2400	...	...	...	...
Stock Verifier	5200-20200	2400	...	...	73	73
Clerk Cum Typist	5200-20200	1900	74	74	11	11
Lower Division Clerk	5200-20200	1900	...	...	...	...
Compist	5200-20200	1900	...	...	...	...
Telephone Operator	5200-20200	2000	1	1	...	...
Driver	5200-20200	1900	7	7	...	...
Total Non Gazatted			284	284	120	120

095, Directorate of Accounts & Treasury C.A.F.O.		096, Pay & Account Office		097, Treasury Establishment		003, Training		099 S.R.K.A.	
2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
2015	2016	2015	2016	2015	2016	2015	2016	2015	2016
(6)		(7)		(8)		(9)		(10)	
...	...	...	...	...	...	1	1	5	5
...	...	52	52	2	2	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	258	258	...	...	...	...
...	...	1	1	...	...	...	...	1	1
...	...	1	1	...	...	...	...	1	1
...	...	...	...	368	368	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	66	66	...	...	...	...	...	...
...	...	1	1	...	...	...	...	...	...
...	...	...	...	532	532	1	1	...	...
...	...	305	305	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	176	176	1357	1357	7	7	5	5
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1	1	2	2	...	...	...	...
...	...	2	2	7	7	...	...	...	...
		<b>605</b>	<b>605</b>	<b>2526</b>	<b>2526</b>	<b>9</b>	<b>9</b>	<b>12</b>	<b>12</b>

(1)	Pay Scale	Grade Pay	Designaion& Scale			
			095, Directorate of Accounts & Treasury			
			Directorate		Store Verification & Vigilance Unit	
			2014	2015	2014	2015
			2015	2016	2015	2016
(1)	(2)	(3)	(4)		(5)	

#### CLASS – IV

Binder	5200-20200	1800	...	...	--	--
Naik	4440-7440	1600	6	6	...	...
Havaladar	4440-7440	1600	...	...	...	...
Daptari	4440-7440	1600	4	4	...	...
Romio Op./Peon	4440-7440	1600	...	...	...	...
Asst. Binder	4440-7440	1600	...	...	...	...
Peon	4440-7440	1300	34	34	10	10
Watchman	4440-7440	1300	7	7	...	...
Hamal	4440-7440	1300	...	...	...	...
Swipper	4440-7440	1300	2	2	...	...
Zerox Operator	4440-7440	1600	1	1	...	...
Liftman	4440-7440	1600	...	...	...	...
Night Watchman	4440-7440	1300	...	...	...	...
Part time Sweeper	4440-7440	1300	2	2	...	...

#### Total Class - IV

**56      56      10      10**

Total 2014-2015 4704  
2015-2016 4704

2054, Treasury & Accounts Administration

(1)	095, Directorate of Accounts & Treasuries					
	Directorate		Store Verification		C.A.F.O.	
	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
	(2)	(3)	(4)	(5)	(6)	(7)
Gazatted	48	48	7	7	132	132
Class – III	284	284	120	120	...	...
Class – IV	56	56	10	10	...	...
<b>Total</b>	<b>388</b>	<b>388</b>	<b>137</b>	<b>137</b>	<b>132</b>	<b>132</b>

095, Directorate of Accounts & Treasury C.A.F.O.		096, Pay & Account Office		097, Treasury Establishment		003, Training		099 S.R.K.A.	
2014- 2015	2015- 2016	2014- 2015	2015- 2016	2014- 2015	2015- 2016	2014- 2015	2015- 2016	2014- 2015	2015- 2016
(6)		(7)		(8)		(9)		(10)	
...	...	3	3	...	...	...	...	...	...
...	...	7	7	34	34	...	...	...	...
...	...	1	1	...	...	...	...	...	...
...	...	6	6	27	27	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	2	2	...	...	...	...	...	...
...	...	61	61	451	451	6	6	1	1
...	...	2	2	62	62	...	...	...	...
...	...	16	16	...	...	...	...	...	...
...	...	2	2	3	3	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	3	3	...	...	...	...	...	...
...	...	1	1	...	...	...	...	...	...
...	...	...	...	1	1	...	...	...	...
		104	104	598	598	6	6	1	1

#### 2054, Treasury & Accounts Administration

Pay & Accounts Office		Treasury Establishment		Training		S.R.K.A.	
2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
(5)		(6)		(7)		(8)	
18	18	148	148	13	13	7	7
605	605	2526	2526	9	9	12	12
104	104	598	598	6	6	1	1
<b>727</b>	<b>727</b>	<b>3272</b>	<b>3272</b>	<b>28</b>	<b>28</b>	<b>20</b>	<b>20</b>

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**GOVERNMENT CENTRAL PRESS, MUMBAI**

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