



सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

PERFORMANCE BUDGET

2016-2017

FINANCE DEPARTMENT

(DIRECTORATE OF ACCOUNTS AND TREASURIES)

(PUBLICATION NO. 2)

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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 2877 as on 1st February, 2016.

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 Offices	Local Fund Audit Office	Zilla Parishad	Other Department Offices	Total
1	Director	1	1	0	19	21
2	Joint Director	11	8	0	26	45
3	Deputy Director	14	4	34	71	123
4	Assistant Director	96	57	34	96	283
5	Accounts Officer	149	67	68	679	963
Total Gazetted (A)		271	137	136	891	1435
7	Asst. Accounts Officer	379	161	0	902	1442
Total Non Gazetted (B)		379	161	0	902	1442
Total (A) + (B)		650	298	136	1793	2877

(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. :-

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) 2014-2015			
1	2	3	4	5	6	7	8	9	10	11
1	Group A	2014-2015	474	397	1	7	77	--	--	--
		2015-2016	423	365	2	7	58	--	--	--
2	Gr B (Gazetted)	2014-2015	689	516	21	4	173	--	--	--
		2015-2016	689	516	23	4	173	--	--	--
3	Gr B (Non Gazetted)	2014-2015	1164	878	7	0	286	--	--	--
		2015-2016	1242	949	6	11	293	--	--	--
4	Group C	2014-2015	2699	1924	117	29	775	--	--	--
		2015-2016	2800	1986	116	41	814	--	--	--
5	Group D	2014-2015	594	480	5	6	114	--	--	--
		2015-2016	597	486	5	2	111	--	--	--
Total		2014-2015	5620	4195	151	46	1425	--	--	--
		2015-2016	5751	4302	152	65	1449	--	--	--

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

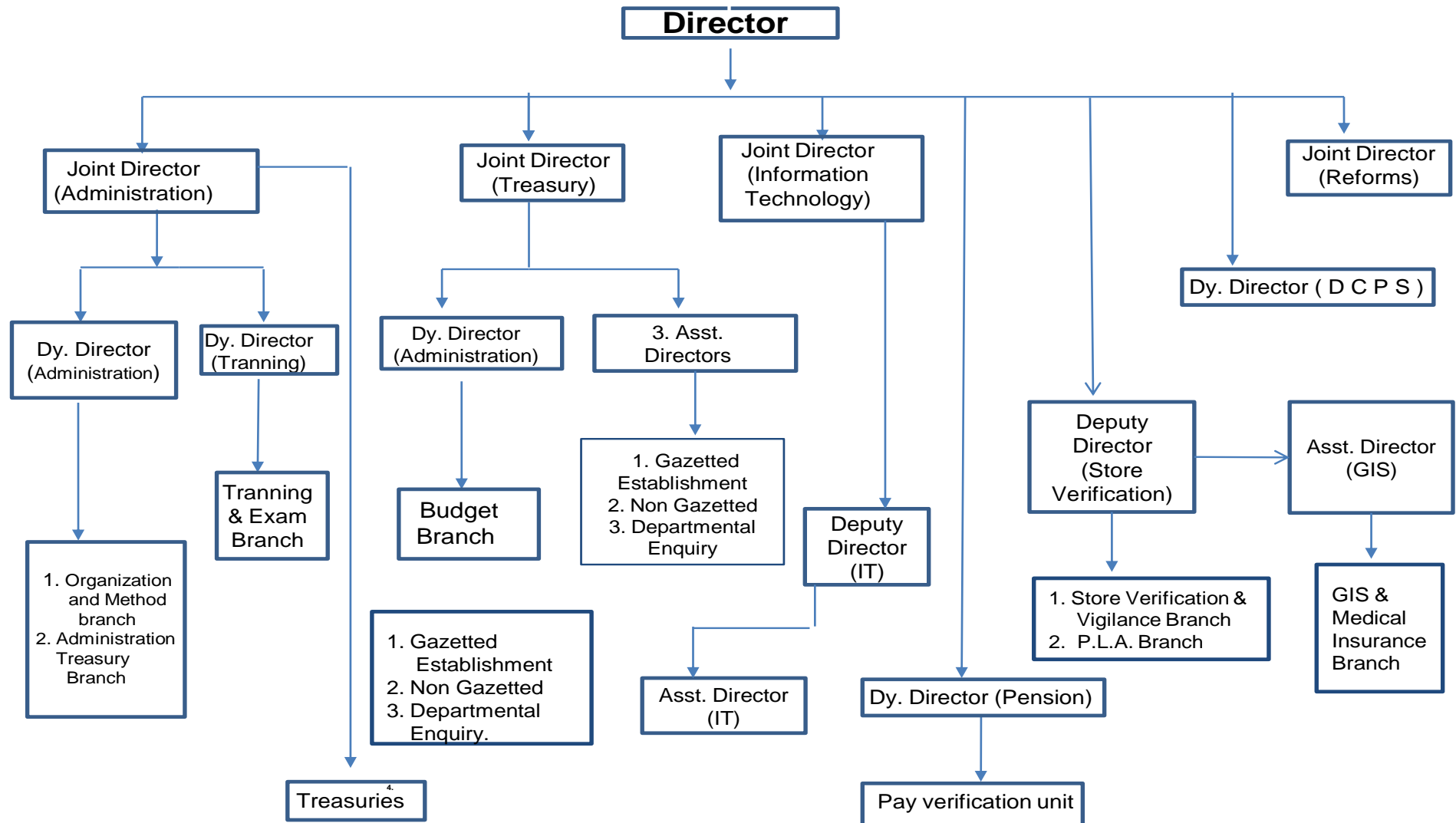


CHART DEPICTING REGIONAL, DISTRICT & TALUKA LEVEL SETUP

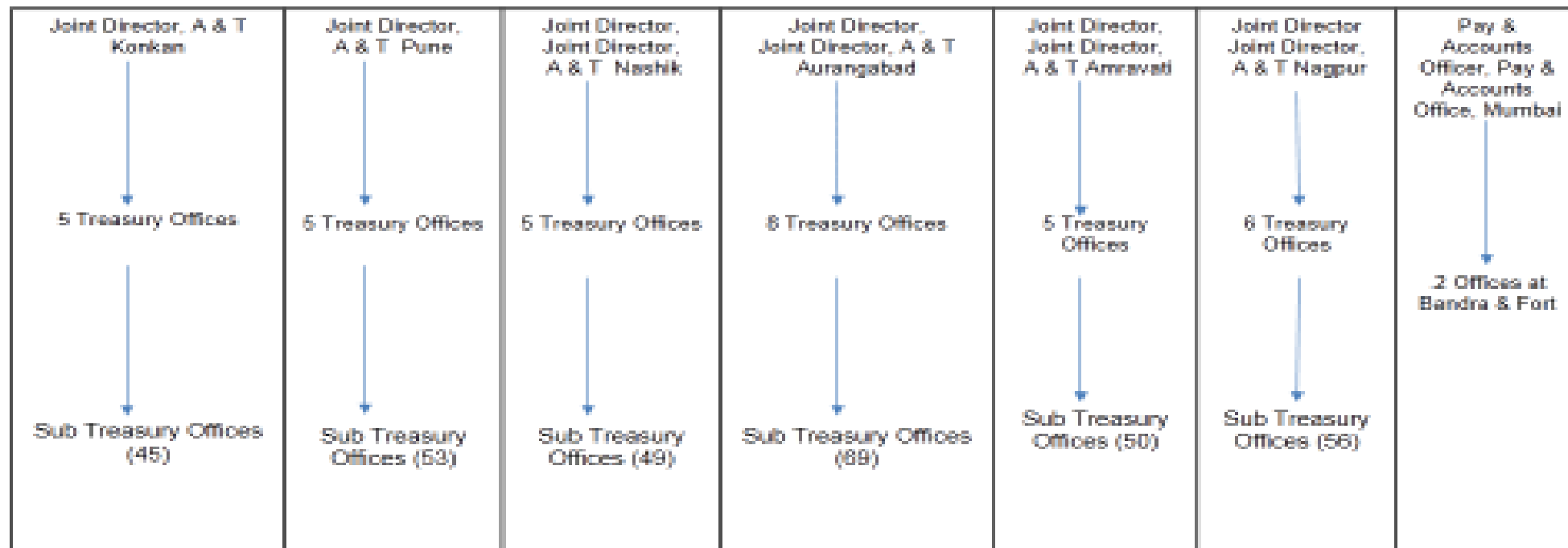


Chart depicting Budgetary provisions for three years

			(Rs. In Lakhs)											
Sr.No.	Programme		Actual 2014-2015			Budget Estimates 2015-2016			Revised Estimates 2015-2016			Budget Estimates 2016-2017		
			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	0	0	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
		Voted	16012.53	0	16012.53	20377.11	0	20377.11	19839.04	0	19839.04	23130.62	0	23130.62
	Total	Charged	0	0	0	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
		Voted	16012.53	0	16012.53	20377.11	0	20377.11	19839.04	0	19839.04	23130.62	0	23130.62

Annexure B

Major Head Cum Programme wise Details of Total Budget Estimates

			(Rs. In Lakhs)											
Sr.No	Programme		Actual 2014-2015			Budget Estimates 2015-2016			Revised Estimates 2015-2016			Budget Estimates 2016-2017		
			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	0	0	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
	Voted		2740.51	0	2740.51	3152.14	0	3152.14	3094.22	0	3094.22	3420.95	0	3420.95
2	096 Pay and Accounts Office		2300.32	0	2300.32	2566.94	0	2566.94	2559.71	0	2559.71	2921.19	0	2921.19
3	097 Treasury Establishment		10762.81	0	10762.81	13501.35	893.20	14394.55	12497.44	625.24	13122.68	15095.14	400.00	15495.14
4	003 Training		119.22	0	119.22	155.98	0	155.98	155.66	0	155.66	172.62	0	172.62
5	099 New Defined Contribution Pension Scheme Mission/National Pension Scheme		89.67	0	89.67	107.50	0	107.50	906.77	0	906.77	1120.72	0	1120.72
Grant Total	Total Charged		0	0	0	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
	Voted		16.12.53	0	16012.53	19483.91	893.20	20377.11	19213.80	625.24	19839.04	22730.62	400.00	23130.62

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

Details	Actuals 2014-2015			Budget Estimates 2015-2016			Revised Estimates 2015-2016			Budget Estimates 2016-2017		
	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
(A) Activity Classification												
(1) 095 (00) (01) 2054 Directorate of Treasury and Accounts Administration												
Charged	0	0	0	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
Voted	1361.62	0	1361.62	1467.09	0	1467.09	1494.65	0	1494.65	1616.35	0	1616.35
(2) 095 (00) (02) Store Verification and Vigilance Unit	412.09	0	412.09	540.86	0	540.86	455.43	0	455.43	572.20	0	572.20
(3) 095 (00) (03) Chief Accounts and Finance Officer and Accounts Officer of ZillaParishad	805.76	0	805.76	953.29	0	953.29	953.29	0	953.29	1020.63	0	1020.63
(4) 095 (00) (05) Expenditure on Computerisation	161.04	0	161.04	190.90	0	190.90	190.85	0	190.85	211.77	0	211.77
Total (A) Gross - Charged	0	0	0	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
Voted	2740.51	0	2740.51	3152.14	0	3152.14	3094.22	0	3094.22	3420.95	0	3420.95
(B) Object wise classification												
(1) Director, Accounts and Treasuries												
Salaries	2640.13	0	2640.13	3027.58	0	3027.58	2974.34	0	2974.34	3296.25	0	3296.25
Wages	0.14	0	0.14	0.18	0	0.18	0.16	0	0.16	0.18	0	0.18
Overtime Allowances	1.75	0	1.75	3.15	0	3.15	2.84	0	2.84	2.98	0	2.98
Telephone, Electricity Water Charges.	22.26	0	22.26	32.03	0	32.03	25.30	0	25.30	26.54	0	26.54
Domestic Travel Expenses	33.57	0	33.57	44.90	0	44.90	41.51	0	41.51	47.92	0	47.92
Office Expenses	38.02	0	38.02	40.30	0	40.30	43.46	0	43.46	44.05	0	44.05
Professional Services	0.77	0	0.77	0.80	0	0.80	4.53	0	4.53	0.80	0	0.80
Rent, Rates and Taxes	3.87	0	3.87	2.18	0	2.18	2.08	0	2.08	2.20	0	2.20
Computer Expenses	0	0	0	1.02	0	1.02	0	0	0	0.03	0	0.03
Total (I) Charged	0	0	0	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
Voted	2740.51	0	2740.51	3152.14	0	3152.14	3094.22	0	3094.22	3420.95	0	3420.95
(C) Sources of Finance												
Finance Department Demand No G-5 - Charged												
2054 Treasury and Accounts Administration - Voted												
Total (1)												
Charged	0	0	0	2.00	0	2.00	2.00	0	2.00	2.00	0	2.00
Voted	2740.51	0	2740.51	3152.14	0	3152.14	3094.22	0	3094.22	3420.95	0	3420.95

(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 maintainance of accounts and also drawal of monthly salary and pension are as follows :-

1. Koshwahini :- MIS of all expenditure and receipts Headwise.
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.

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 Treasurynet system, the fix or patch is uploaded in the Aarthwahini where on this fix is downloaded by the treasuries in their Treasurynet system as an 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.**

Sr. No	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
6	Sevaarth (Java + DB 2)	Tata Consultancy Services (TCS)	2008	2012	Salaries
7	Pension (Nivruttivetanwahini)	Tata Consultancy Services (TCS)	2010	2012	Pension
8	Government Receipt Accounting System (GRAS) (PHP + DB 2)	National Informatics Center, Pune (NIC)	2009	2010	Government Receipts
9	Loans and Advances (Java + DB 2)	Tata Consultancy Services (TCS)	2013	2014	Advances to employees
10	GPF for Group D employees (Java + DB 2)	Tata Consultancy Services (TCS)	2013	2014	General Provident Fund
11	Vetanika (PHP + DB 2)	National Informatics Center, Pune (NIC)	2013	2013	Pay Verification
12	Bill Portal (Java + DB 2)	National Informatics Center, Pune (NIC)	2014	2015	All types of Bills preparation

(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	2014-2015	2015-2016
(1)	(2)	(3)	(4)
1.	STORE VERIFICATION		
	No. of Stores		
	‘A’ Class Stores	1708	1720
	‘B’ Class Stores	1917	1972
	‘C’ Class Stores	483	482
	Total	4108	4174
2.	Stores due for Physical Verification (including pending Store Verification)		
	‘A’ Class Stores	872	869
	‘B’ Class Stores	783	841
	‘C’ Class Stores	235	265
	Total	1890	1975
3.	Man days available as per the Stock Verifier & its Store wise distribution		
	‘A’ Class Stores	4751	5957
	‘B’ Class Stores	1086	1571
	‘C’ Class Stores	248	311
	Total	6085	7839
4.	Store verified on the basis of Man Days available for Store Verification/Store Verified		
	‘A’ Class Stores	452	299
	‘B’ Class Stores	456	308
	‘C’ Class Stores	26	96
	Total	934	703
5.	Shortages noticed during Store Verification		
	No. of Items	3645	3913
	Amount (in Lac)	130.31	83.02

6.	Excess noticed during Store Verification		
	No. of Items	861	889
	Amount (in Lac)	50.76	42.77
7.	Government money involved in unutilized Stores		
	No. of Items	5438	5169
	Amount (in Lac)	1039.67	840.65
8.	Other irregularities in Stores		
	No. of Items	1280	1300
	Amount (in Lac)	27.00	31.20

(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.
- (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

			2014-2015	2015-2016
(1)	(2)		(3)	(4)
1.	Audit Objections (D.C.Bills)			
	Opening Balance of Outstanding objection	Items	8520	6614
		Amount (in Lakhs)	123348.42	108732.59
	New Objection	Items	2796	1885
		Amount (in Lakhs)	42171.54	31060.03
	Compliance Objection	Items	4702	2728
		Amount (in Lakhs)	56787.37	20182.34
	Balance at the end of year	Items	6614	5771
		Amount (in Lakhs)	108732.59	119610.28
2.	Reconciliation of Office Expenses			
(i)	No. of Controlling officers			
	a) Pay & Accounts Officer, Mumbai	No	348	348
	b) Accountant General – I	No	235	205
	c) Accountant General – II Nagpur	No	315	323
(ii)	No. of Offices who have completed the reconciliation work before the closure of accounts			
	a) Pay & Accounts Officer, Mumbai	No	262	271
	b) Accountant General – I	No	191	177
	c) Accountant General – II Nagpur	No	281	211
3.	Outstanding Inspection Reports			
	Opening Balance			
	Reports	No.	5142	5142
	Paras	No.	13753	14582
	Reports received during the year			
	Reports	No.	762	422

	Paras	No.	2637	1411
	Compiled during the year			
	Reports	No.	762	316
	Paras	No.	1808	1335
	Closing Balance the year			
	Reports	No.	5142	5248
	Paras	No.	14582	14658
4.	Loss of Government money cases			
	Opening cases	No.	765	724
		Amount (in Lakhs)	1313.65	1345.41
	Cases received during the year	No.	13	1
		Amount (in Lakhs)	111.72	1.00
	Cases disposed during the year	No.	54	6
		Amount (in Lakhs)	79.96	10.78
	Closing Balance of the year	No.	724	719
		Amount (in Lakhs)	1345.41	1335.63
5.	Loss of Government Property			
	Opening cases	No.	1018	917
		Amount (in Lakhs)	226.39	202.73
	Cases received during the year	No.	4	1
		Amount (in Lakhs)	1.43	0.17
	Cases disposed during the year	No.	105	11
		Amount (in Lakhs)	25.09	9.00
	Closing Balance of the year	No.	917	907
		Amount (in Lakhs)	202.73	193.90

(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 as well as insurance cover of Rs.60,000/-. 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. 120/-	Rs. 40/-	Rs. 1,20,000/-
4	Group-D	Rs. 60/-	Rs. 20/-	Rs. 60,000/-

Government has fixed the rate of interest on saving Fund @8.7%w.e.f. 1st Jan., 2015. 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 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.

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's by book adjustment. The Receipt & Payment Account of this scheme is maintained by the Directorate of Accounts & Treasuries. Interest of Rs. 146,38,51,182/- was credited to the Saving Fund and of Rs. 2,34,79,131/- was credited to the Insurance Fund in the financial year 2014-2015. The balance in insurance Fund was Rs. 60,18,88,415/- and that in Saving Fund was Rs. 17,56,57,39,769/- as on 31st March 2015. The estimated expenditure on account of insurance cover payable to the family members of deceased government servants who died while in Service along with amounts payable from Saving Fund to employees at the end of their service due to retirement will be approximate Rs. 24641/- lacs. Directorate has to incur administrative expenses of Rs. 20,97,811/- 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	2014-2015 *	2015-2016 **	2016-2017 **
A	No. of Members	35434	39084	42992
	Receipt of Saving Fund	3138	3152	3467

	Receipt of Insurance Fund	1398	1366	1503
B	No. of Members	66134	73587	80946
	Receipt of Saving Fund	2963	2967	3264
	Receipt of Insurance Fund	1324	1287	1415
C	No. of Members	353643	417276	459004
	Receipt of Saving Fund	3765	4206	4627
	Receipt of Insurance Fund	1675	1822	2004
D	No. of Members	102076	108607	119468
	Receipt of Saving Fund	540	547	602
	Receipt of Insurance Fund	237	237	261
Total	No. of Members	557287	638554	702409
	Receipt of Saving Fund	10406	10872	11959
	Receipt of Insurance Fund	4634	4712	5183

Group	Items	2014-2015 *	2015-2016 **	2016-2017 **
A	No. of Members	2383	2796	3076
	Payment from Saving Fund	3603	4639	5103
	No. of Members	111	96	106
	Payment from Insurance Fund	1031	922	1014
B	No. of Members	4436	4488	4937
	Payment from Saving Fund	3707	4094	4503
	No. of Members	204	156	172
	Payment from Insurance Fund	893	749	824
C	No. of Members	13637	16164	17780
	Payment from Saving Fund	5824	8245	9070
	No. of Members	1298	1368	1505
	Payment from Insurance Fund	1542	1642	1806
D	No. of Members	5855	6912	7603
	Payment from Saving Fund	1217	1620	1782
	No. of Members	833	816	898
	Payment from Insurance Fund	489	490	539
Total	No. of Members	26311	30360	33396
	Payment from Saving Fund	14351	18598	20458
	No. of Members	2446	2436	2680
	Payment from Insurance Fund	3955	3803	4183

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

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

(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 medi-claim 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.40/2014 kosha-parsha-4 dated 25/06/2015, 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 Lakhs	10 Lakhs	20 Lakhs
	Insurance Premium	Rs. 8,930 /-	Rs. 12,825 /-	Rs. 19,760/-
2.	State Government Employees			
i)	Group B			
	Policy Coverage	3 Lakhs	4 Lakhs	5 Lakhs
	Insurance Premium	Rs. 7,410/-	Rs. 8,170/-	Rs. 8,930 /-
ii)	Group C			
	Policy Coverage	1 Lakhs	2 Lakhs	3 Lakhs
	Insurance Premium	Rs. 5,700/-	Rs. 6,555/-	Rs. 7,410 /-
iii)	Group D			
	Policy Coverage	1 Lakhs	2 Lakhs	3 Lakhs
	Insurance Premium	Rs. 5,700/-	Rs. 6,555/-	Rs. 7,410/-

Above Insurance Premium Rates are exclusive of service tax. (14.5% from 15.11.15)

- In the period from 1st July, 2015 to 31st December, 2015, under this scheme 5044 employees participated. 3820 employees have 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 8864 and their total premium Rs. 7.65 Crore is received.
- According to information provided by Third Party Administrator (MD India) No. of claims settled is 584 and the claim amount comes to Rs. 3,20,59,706/-.

(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 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 7,14,435. Jurisdiction of these units is as follows:-

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 2016-2017
					4/2014 to 3/2015	04/2015 to 01/2016	
1	2	3	4	5	6	7	8
1.	Mumbai	1,18,144	48,107	70,037	6,838	6,285	23,346
2.	Konkan	80,946	31,136	49,810	2,311	6,517	15,837
3.	Pune	1,32,119	53,537	78,582	6,301	6,112	26,329
4.	Nasik	1,01,651	43,953	57,698	5,510	4,698	16,204
5.	Aurangabad	1,05,868	51,797	54,071	4,642	4,682	18,029
6.	Amravati	68,800	34,628	34,172	7,941	2,670	19,903
7.	Nagpur	1,06,907	59,771	47,136	3,004	4,218	10,875
Total		7,14,435	3,22,929	3,91,506	36,547	35,182	1,30,522

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

Sr. No	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.	1887	1544	943	2832	3077	1999	1703	13985
2.	No. of total cases due for recovery in current month.	20	76	11	73	42	23	22	267
3.	Total No. of cases for recovery.	1907	1620	954	2905	3119	2022	1725	14252
4.	Total amount due for recovery upto last month (Aprox).	46794532	59358549	41888639	84363304	147405964	62760804	50144649	492716441
5.	Amt. of recovery of over payment in the current month.	985656	1891451	2240039	3807177	2574346	1488950	770826	13758445
Total		47780188	61250000	44128678	88170481	149980310	64249754	50915475	506474886

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

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

Participating Government Offices in GRAS

Currently the following departments are functioning through GRAS

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

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

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.

Participating Banks in the System: The nationalized Banks mentioned hereunder are incorporated & authorized to remit amount 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. 8. State Bank of Patiala. 9. Dena Bank. 10. Vijaya Bank. 11. Bank of Maharashtra. 12. Corporation Bank. 13. Punjab National Bank. 14. Canara Bank. 15. Andhra Bank. 16. Central Bank of India. 17. Syndicate Bank.

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 Empaneled Member Institute M/s. Control Case, Mumbai & M/s Cyber Q, Delhi. Also to rest sure about the security of the data of the system distinctive entry to the port is assured.

For Accounting of remittances through e-Challans Virtual Treasury under Directorate of Accounts & Treasuries has been established at Mumbai. The jurisdiction of it is extended all over the Maharashtra & the daily work of it is expanding on a large scale. Virtual Treasury has to classify daily remittances Head, Subhead 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 Rs.)
2010-11	30547	4570945831
2011-12	123352	103654295829
2012-13	383147	226120631498
2013-14	1765143	270440661192
2014-15	5572313	350449535573
2015-16 (Till 31 Jan 2016)	5612649	348757758772

(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, Nashik, 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 programmes 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, Nashik, Nagpur, Amravati & Aurangabad. Recently module based system for this training session is introduced.
3. MALFA training session are organized thrice in a year & Maharashtra Finance & Accounts Supervisory training session 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 Programme conducted by Maharashtra Finance & Accounts Training Centre

Sr.No.	Details	2014-15	2015-16
(1)	(2)	(3)	(4)
A)	Maharashtra Accounts Clerks Training		
1	No. of sessions organized	18	18
2	Duration (days)	50	50
3	Enrollment	225	230
4	No. of admitted candidates	236	422
5	Tests conducted (No.)	28	30
6	Candidates who have completed the training satisfactorily	195	357
B)	Non Gazetted Supervisory Training class at Mumbai & Aurangabad		
1	No. of sessions organized	12	12
2	Duration (days)	60	60
3	Enrollment	222	230
4	No. of admitted candidates	92	223
5	Tests conducted (No.)	14	22
6	Candidates who have completed the training satisfactorily	119	210

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.

State Training Policy

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 2014-15 & 2015-16 by this institutions as instructed by Directorate of Accounts& Treasuries is as under.

Training Programme arranged by Training Institutes in Financial Year 2014-15

Sr.No.	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)	50
2	Vaikunth Mehta National Institute, Pune	Accounts Officer	3 (Duration 3 days)	74
3	All India Institute of Local Self Government, Pune	Newly appointed Assistant Accounts Officer Pune, Konkan&Nashik region	2 (Duration 3 days)	53
4	Dr.PunjabraoDeshmukhVidarbhaPrashaskiyaVaVikasPrashikshanProbodini, Amravati	Newly appointed Assistant Accounts Officer Amravati, Aurangabad & Nagpur	1 ((Duration 3 days)	25

5	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	Newly appointed Assistant Accounts Officer (Special training for lady A.A.O)	1 ((Duration on 5 days)	28
Total			9	230

Training Programmes organised by Training Institute in Financial Year 2015-16

Sr.No.	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	4 (2 Slots of 3 days & 2 Slots of 5 days)	120
3	All India Institute of Local Self Government, Pune	Newly appointed Assistant Accounts Officer	4 (2 Slots of 3 days & 2 Slots of 5 days)	120
4	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	Newly appointed Assistant Accounts Officer	1 ((Duration 5 days)	25
Total			11	325

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 programme for all employees/officers. Specialised 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 schedule for this training is as under:-

Sr.No.	Subject	Duration
1	Computer Hardware & daily use of computer	August 2015
2	Koshwahini/Mahakosh, Beams	September 2015

3	Sevarth, Grass	October 2015
4	Pension, DCPS	November 2015
5	Establishment work	December 2015
6	Audit work	January 2016
7	Software use for government	February 2016
8	Compilation section	March 2016
9	Cheque, CMP & EFT	April 2016
10	Stamp & Security Deposit	May 2016
11	Bill Receiving	June 2016
12	Organisation & Method of Office	July 2016
13	Maharashtra Treasury Rules	August 2016

Training for Divisional Treasury officers/employees arranged by Directorate of Accounts & Treasury & Joint Director, Accounts & Treasury in Financial year 2014-15

Sr.No.	Division Name	Training Session No.	Trained Employee
1	Directorate of Accounts & Treasury, Mumbai	14	300
2	Pay & Accounts Office, Mumbai	14	1991
3	Joint Director, Accounts & Treasury, Konkan	31	815
4	Joint Director, Accounts & Treasury, Pune	55	2701
5	Joint Director, Accounts & Treasury, Nashik	25	1371
6	Joint Director, Accounts & Treasury, Nagpur	70	1468
7	Joint Director, Accounts & Treasury, Aurangabad	76	2274
8	Joint Director, Accounts & Treasury, Amravati	40	1266
Total		325	12186

Details of Uniform Module Programme

Sr.No.	Division Name	Training Session No.	Trained Employee
1	Directorate of Accounts & Treasury, Mumbai	27	571
2	Pay & Accounts Office, Mumbai	21	2201
3	Joint Director, Accounts & Treasury, Konkan	69	1440
4	Joint Director, Accounts & Treasury, Pune	60	3000
5	Joint Director, Accounts & Treasury, Nashik	57	1500
6	Joint Director, Accounts & Treasury, Nagpur	84	1923
7	Joint Director, Accounts & Treasury, Aurangabad	102	2860
8	Joint Director, Accounts & Treasury, Amravati	60	1771
Total		480	15266

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 :-

Training Programme arranged in Financial Year 2014-15

Sr.No.	Name of Institution	Office Name	Subject	No.of Slots & Duration	Attendance
1	Directorate of Accounts & Treasury, Mumbai	Officers & employees of Directorate	E-Tendering	2	38
2	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	Joint Director, Accounts & Treasury, Konkan, Pune, Nashik, Nagpur Aurangabad, Amravati & Nashik	Training of Master Trainers in Sub Treasury Offices	1	14
3	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	Joint Director, Accounts & Treasury, Konkan, Pune, Nashik, Nagpur Aurangabad, Amravati, Nashik & Pay and Accounts office	E-Tendering Training of Master Trainers in Treasury office	1	8
4	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	Officers of Finance Department	Work of Treasury offices and Pay & Accounts offices	1	32

Special Training for Sub Treasury offices employees

Special training was organized for Two Master trainers from each division on working of sub treasuries at Maharashtra Finance & Accounts training Centre, Chembur, Mumbai. Employees working in sub treasuries were given from these Master trainers.

Training of employees of Sub Treasuries offices in year 2014-15

Sr.No.	Division Name	Attendance
	Joint Director, Accounts & Treasury, Konkan	44
2	Joint Director, Accounts & Treasury, Nashik	82
3	Joint Director, Accounts & Treasury, Pune	75
4	Joint Director, Accounts & Treasury, Aurangabad	91
5	Joint Director, Accounts & Treasury, Amravati	247
6	Joint Director, Accounts & Treasury, Nagpur	168
	Total	707

Special Training arranged by Pay & Accounts Offices in year 2014-15

Sr.No.	Date	Training Subject	Attendance
1	01.08.2014	Seminar on Vimachhatra scheme	400

Special Training Programme arranged by Directorate of Accounts & Treasuries in
Year 2015-16

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Administrative Skill Development Training (Assistant Director Cadre)	P.L.Deshapande Maharashtra Art Academy, Prabhadevi, Mumbai Dt.19.04.2015 to 21.04.2015	1 (Duration 3 days)	39
2	Stress Management (Sushasan Din)	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	1	24

Special Training propose by Directorate of Accounts & Treasuries in
Year 2015-16

Sr.No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	Maharashtra Lokseva Hakka Adyadesh 2015	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	2 (Duration 1 days)	60
2	Rectification of Misclassification of Accounts	Maharashtra Finance & Accounts Training Centre, Chembur, Mumbai	2 (Duration 1 days)	100

Special Training arranged by Pay & Accounts Office in
Year 2015-16

Sr.No.	Date	Training Subject	Attendance
1	13.02.2015	Training on Implementation of National Pension Scheme for Drawing & Disbursing Officers	40
2	20.02.2015	Training on Implementation of National Pension Scheme for Drawing & Disbursing Officers	360
3	16.05.2015	Training on Implementation of National Pension Scheme for Drawing & Disbursing Officers	250
4	10.07.2015	Testing Module for Income Tax Calculation	30
5	25.08.2015	District level Workshop for Vimachhatra Scheme	160
6	07.09.2015	Online Pension Cases Training	366

Special Training arranged by Joint Director, Accounts & Treasury, Aurangabad
in Year 2015-16

Sr.No.	Date	Training Subject	Attendance
1	10.09.2015 & 11.09.2015	Training for newly appointed Supervisor & employee	27
2	05.10.2015	Training for Inspection branch	5

3	12.10.2015	E-Tendering Training	13
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Special Training arranged by Yashada, Pune in Year 2015-16

Sr.No.	Name of Institution	Training Subject	No.of Slots & Duration	Attendance
1	Dr.Babasaheb Ambedkar Hall, Sydenham College of Commerce & Economics, Mumbai	Right to Public Services Act 2015	1 (Duration 1 day)	25
2	Joint Director, Accounts & Treasury, Amravati	Right to Public Services Act 2015	13 (Duration 1 day)	2086

Under State Training programme it is binding to arrange various training programmes to train officers & employees at all levels. This Directorate is ensuring that all officers/employees of the Department is trained in latest techniques and various subjects to make them efficient and ready to face any challenges that come across. This Directorate will be conducting such sessions in future to make their officers/employees remain committed to their goals.

Table No 1
Budgetary Provisions of Accounts Training Class

(Rs. In Lakhs)

Details	Actuals 2014-2015			Budget Estimates 2015-2016			Revised Estimates 2015-2016			Budget Estimates 2016-2017		
	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
(A) Activity Classification												
(003)Account Training Class												
Total	119.23	0	119.23	155.98	0	155.98	155.66	0	155.66	172.62	0	172.62
(B) Object wise classification												
Account Training Class												
Salaries	102.40	0	102.40	131.28	0	131.28	131.14	0	131.14	145.72	0	145.72
Overtime Allowances	0	0	0	0	0	0	0	0	0	0	0	0
Telephone, Electricity Water Charges	1.24	0	1.24	1.65	0	1.65	1.22	0	1.22	1.38	0	1.38
Domestic Travel Expenses	0.52	0	0.52	1.25	0	1.25	1.01	0	1.01	1.64	0	1.64
Petrol, Oil and Lubricant	0	0	0	0	0	0	0	0	0	0	0	0
Office Expenses	5.01	0	5.01	9.25	0	9.25	10.98	0	10.98	9.40	0	9.40
Wages	0.07	0	0.07	0.12	0	0.12	0.12	0	0.12	0.08	0	0.08
Prof. Services	9.72	0	9.72	12.00	0	12.00	10.80	0	10.80	14.00	0	14.00
Computer Expenses	0.14	0	0.14	0.26	0	0.26	0.23	0	0.23	0.25	0	0.25
Rent, Rates and Taxes	0.13	0	0.13	0.17	0	0.17	0.16	0	0.16	0.15	0	0.15
Publication	0	0	0	0	0	0	0	0	0	0	0	0
Total (I) Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	119.23	0	119.23	155.98	0	155.98	155.66	0	155.66	172.62	0	172.62
(C) Sources of Finance												
Finance Department Demand No G-5												
097, 2054 Treasury and Accounts Administration												
Total (C)												
Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	119.23	0	119.23	155.98	0	155.98	155.66	0	155.66	172.62	0	172.62

(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/Sev-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/Sev-4 dated 07/07/2007 State Government has made laid down the procedure to be followed to implementation of this scheme. For implementation 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/Sev-4 dated 27/08/2014 State Government has merge **Defined Pension Contribution Scheme into** Central Government based **NATIONAL PENSION SCHEME**.

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

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

Under this scheme deduction of employees contribution and same valued 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 and same valued employers contribution is also to be deducted at the same time through monthly pay bill and deposited in respective Head of Accounts simultaneously. After monthly reconciliation by Treasuries of deducted contributions, the said amount is monthly withdrawn 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/Sev.4 dated 12/01/2015 State Government has sanctioned to invest the contributions in **1)** SBI Pension Fund Pvt. Ltd.- 33% **2)** UTI Limited - 34% **3)** LIC Pension Fund Pvt. Ltd.- 33%. 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.

In participation with National Pension Scheme, as per the direction of Pension Fund Regulatory and Development Authority (PFRDA) and as per the agreement made with National Security Depositories Limited-e-Governance Infrastructure Limited (NSDL) as Central Record Keeping Agency (CRA) at present following service charges are to be made to NSDL = **1)** Registration and issue of PRAN Kit – Rs. 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/Sev-4 dated 06/04/2015, following responsibilities are laid to concern authorities:

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

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

B) Central Record Keeping Agency :-

- Registration and allotment of Permanent retirement account number (PRAN)
- To issue I-PIN/T-PIN TO contributors.
- To maintain accounts of contributors.

- To update changes in record of contributors.
- To issue annual statement in respect of contribution and profit there on to every contributor.
- To resolve the grievances of Employees.

C) Office of State Record Keeping Agency Directorate of Accounts and Treasuries:-

This office works as :-

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

D) Responsibilities of Treasury officers in NPS :-

- To verify and confirm of all Drawing and Disbursing Officers have been registered at Central Record Keeping Agency.
- To verify and confirm in respect of obtaining of PRAN to employees who are appointed after 01/11/2005. In this regard sent received forms to Central Record Keeping Agency and to complete the procedure of their registration.
- To transfer the contributions of employees deposited through Pay Bills as well as 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 to 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/Kosh.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. 2015/C.R. 15/Kosh.Prasha. 3 dated 02/03/2015, State Government has sanctioned extension to these 20 post for the period 01/03/2015 to 29/02/2016.

Sr. No.	Cadre	Post	Pay Scale	No. of Posts
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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 (Non-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

4) Year wise details of number of employees, contribution deposited and deposited interest thereon for the period 2007-2008 to 2015-2016 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 jointed 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 (Up to December 2015)	201	40000	32386
Total		615	77125	66231
	2016-2017 (Proposed Grant)	-	50000	-

6) Details of Treasury wise 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	14013
2	Raigad Alibag Treasury - (1301)	4029071	363	4072
3	Ratnagiri Treasury - (1401)	4029082	255	2958
4	Sindhudurg Treasury - (1501)	4031075	216	2205
5	Palghar Treasury - (1601)	4029196	295	3346
6	Pune Treasury -(2201)	4029060	735	20166
7	Satara Treasury - (2301)	4029093	352	4760
8	Sangali Treasury - (2401)	4031134	312	4623
9	Solapur Treasury - (2501)	4029104	335	6878
10	Kolhapur Treasury - (2601)	4029001	409	6277
11	Aurangabad Treasury - (3101)	4028931	456	8683

12	Parbhani Treasury - (3201)	4029185	235	2657
13	Beed Treasury - (3301)	4031086	280	3837
14	Nanded Treasury - (3401)	4029034	414	5689
15	Usmanabad Treasury -(3501)	4031090	235	3221
16	Jalana Treasury - (3601)	4029174	221	3353
17	Latur Treasury - (3701)	4029012	282	3444
18	Hingoli Treasury - (3801)	4031156	159	2493
19	Gondia Treasury - (4401)	4028986	225	4362
20	Wardha Treasury - (4501)	4029126	251	2675
21	Nagpur Treasury - (4601)	4029023	631	14082
22	Bhandara Treasury - (4701)	4028942	231	2843
23	Chandrapur Treasury - (4801)	4028964	424	4554
24	Gadchiroli Treasury -(4901)	4028975	427	6799
25	Nashik Treasury - (5101)	4029056	675	9302
26	Dhule Treasury - (5201)	4031145	273	3524
27	Jalgaon Treasury - (5301)	4028990	437	4828
28	Ahamednagar Treasury - (5401)	4028916	469	5450
29	Nandurbar Treasury – (5501)	4029045	320	2714
30	Amarawati Treasury - (6101)	4029163	495	7436
31	Akola Treasury - (6201)	4028920	257	3271
32	Buldhana Treasury - (6301)	4028953	300	3910
33	Yeotmal Treasury - (6401)	4029141	453	5494
34	Washim Treasury - (6501)	4029130	171	2178
35	Pay and Accounts office - (7101)	4031985	614	31822
Total			12646	217919

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	32748	138793813	138793813	4449468.96	282037094.96
2008-2009	57614	505393597	505393597	39169988.02	1049957182.02
2009-2010	80110	946419761	946419761	68980463.04	1961819985.04
2010-2011	96219	1277070908	1277070908	98126023.38	2652267839.38
2011-2012	112311	1800411188	1800411188	145296336.12	3746118712.12
2012-2013	152782	2309187931	2309187931	176363968.24	4794739829.44
2013-2014	172455	3641444051	3641444051	319405950.40	7602294052.92
2014-2015	202640	4250716482	4250716482	391226605.20	8892659569.72
Total		14869437731	14869437731	1243018803.36	30981894265.60

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

Sr. No.	Name of Treasury with code	Treasury code	Amount transferred to Trustee Bank up to 31/10/2012
1	Thane Treasury -(1201)	1201003270	359729955
2	RaigadAlibag Treasury - (1301)	1301003270	88825924
3	Ratnagiri Treasury - (1401)	1401003270	75371976
4	Sindhudurg Treasury - (1501)	1501003270	54462642
5	Palghar Treasury - (1601)	1601003270	59394420
6	Pune Treasury -(2201)	2201003268	517716182
7	Satara Treasury - (2301)	2301003270	111581232
8	Sangali Treasury - (2401)	2401003270	114636430
9	Solapur Treasury - (2501)	2501003270	145256162
10	Kolhapur Treasury - (2601)	2601003270	130236558
11	Aurangabad Treasury - (3101)	3101003268	125411436
12	Parbhani Treasury - (3201)	3201003270	66628528
13	Beed Treasury - (3301)	3301003270	91848116
14	Nanded Treasury - (3401)	3401003270	145111009
15	Usmanabad Treasury -(3501)	3501003270	80049236
16	Jalana Treasury - (3601)	3601003270	68823998
17	Latur Treasury - (3701)	3701003270	91321836
18	Hingoli Treasury - (3801)	3801003270	59128604
19	Gondia Treasury - (4401)	4401003270	99449316
20	Wardha Treasury - (4501)	4501003270	56831868
21	Nagpur Treasury - (4601)	4601003268	366875432
22	Bhandara Treasury - (4701)	4701003270	58370824
23	Chandrapur Treasury - (4801)	4801003270	98329634
24	Gadchiroli Treasury -(4901)	4901003270	145331036
25	Nashik Treasury - (5101)	5101003270	184959327
26	Dhule Treasury - (5201)	5201003270	85008348
27	Jalgaon Treasury - (5301)	5301003270	114690456
28	Ahamednagar Treasury - (5401)	5401003270	126562422
29	Nandurbar Treasury – (5501)	5501003270	63358464
30	Amarawati Treasury - (6101)	6101003270	154743756
31	Akola Treasury - (6201)	6201003270	80419480
32	Buldhana Treasury - (6301)	6301003270	93720752
33	Yeotmal Treasury - (6401)	6401003270	116665192
34	Washim Treasury - (6501)	6501003270	50896672
35	Pay and Accounts office - (7101)	7101003264	678235710
Total			4959982933

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

As per the Para no. 32 of Government Resolution No. अंनियो-2015/एन.पी.एस/प्र.क्र.32/सेवा-4, dated 06.04.2015 after reconciliation of the amounts of NPS, the concern District Treasury Officer prepares the Subscriber Contribution File in respect of the contribution deducted from the Pay Bills passed and uploads the same to the computer system of the Central Record Keeping Agency as shown in the following details. However, the amount of the uploaded file has to be sent to the Trustee Bank within five working days from the date of receipt of Transaction ID without fail.

- 1) Contribution deducted from the Pay Bill passed from the 1st to 18th day of every month shall be uploaded 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.

The implementation of this scheme has started from 01.04.2015. Sensitization among all the Treasury Officers and DDO was completed in the initial months. The software development work was under progress. This caused delay in uploading the files initially. The Treasury Officers uploads the file as and when DDOs approved their salary voucher by locking with Treasury voucher number. It also caused delay in upload of the files. Concerning this delay now we are developing Auto Lock facility in Sevaarth. It will facilitate in the reduction of the time lag.

Table No. 1
Budgetary Provisions for State Record Keeping Agency

(Rs. In Lakhs)

Details	Actuals 2014-2015			Budget Estimates 2015-2016			Revised Estimates 2015-2016			Budget Estimates 2016-2017		
	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
(A) Activity Classification												
099 New Defined Contribution Pension Scheme												
Deduct Recoveries Charged	0	0	0	0	0	0	0	0	0	0	0	0
A Gross Net Voted	89.68	0	89.68	107.50	0	107.50	906.77	0	906.77	1120.72	0	1120.72
(B) Object wise classification												
099 New Defined Contribution Pension Scheme												
Salaries	83.10	0	83.10	98.58	0	98.58	98.58	0	98.58	109.42	0	109.42
Overtime Allowances	0	0	0	0	0	0	0	0	0	0	0	0
Telephone, Electricity Water Charges	1.35	0	1.35	1.65	0	1.65	1.65	0	1.65	1.80	0	1.80
Domestic Travel Expenses	1.95	0	1.95	2.16	0	2.16	1.94	0	1.94	2.50	0	2.50
Petrol, Oil and Lubricant	0	0	0	0	0	0	0	0	0	0	0	0
Office Expenses	2.83	0	2.83	3.50	0	3.50	3.15	0	3.15	5.00	0	5.00
Wages	0	0	0	0	0	0	0	0	0	0	0	0
Computer Expenses	0.45	0	0.45	1.61	0	1.61	1.45	0	1.45	2.00	0	2.00
Professional Services	0	0	0	0	0	0	800.00	0	800.00	1000.00	0	1000.00
Total (I) Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	89.68	0	89.68	107.50	0	107.50	906.77	0	906.77	1120.72	0	1120.72
(C) Sources of Finance												
Finance Department Demand No G-5												
097, 2054 Treasury and Accounts Administration												
099 New Defined Contribution Pension Scheme Mission - Total (A)												
Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	89.68	0	89.68	107.50	0	107.50	906.77	0	906.77	1120.72	0	1120.72

(9) Payment of Pension through Treasuries

A Computer application is used for preparation of monthly pension payment bills for disbursement of pension for 6,81,000 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 :-

Digital Life certificate of the pensioners / family pensioners will be generated in Treasuries and Sub Treasuries by installing Bio-metric/ IRIs device under central Government JeevanPraman system will be installed in Government offices, Banks, Nagari Seva Kendras, SANGRAM Kendras, Setu Karyalay, etc. where the pensioner can get his Bio-metric identification done. Due to this the requirement of submission of hard copy of Life Certificate shall be eliminated. Those pensioners who do not desire to avail this facility of digital life certificate will submit the Life Certificate as before.

Online submission of pension cases to Accountant General:-

A utility is provided under Sevaarth to submit online Pension case to Accountant General vide GR No.Senive-2014/CR.-36/Seva-4, dated 02/07/2015. Submission of Online Pension case to AG has been made compulsory. Accordingly pension case are being submitted to AG. A training to that effect was arranged for DDOs at the office of all Regional Joint Director, Accounts & Treasuries. The office of all Regional Joint Director, Accounts & Treasury Office will impart above training to DDOs of the treasuries in their region.

First Identification of Pensioners:-

As per Government of Maharashtra GR No .Misc 2015/CR-83/Try.Adm.5, Dated 30/12/2015 Pensioner is no longer required to visit the Treasury Office for First Identification. Now the responsibility of submitting requisite documents lies with the last Head of Office of the pensioner. After this it will be the responsibility of the Treasury Officer to make payments of all the pensionary benefits due to the pensioner in stipulated time. A proposal to include the two officer (Last Head of Office/ Treasury Office)

in the Maharashtra Right to Public Service Act, 2015 has been submitted to the Finance Department, Government of Maharashtra & Government notification is expected in next few days.

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

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 & issues Form 16 obtained via website of Income Tax.

Table No.1:-

Year wise number of pensioners and expenditure on pension of State Government pensioners / family pensioners.

Sr. No		2014-2015		Amt (+) or (-) in %	2015-2016 (Up to 31.10.2015)		Amt (+) or (-) in %	2016-2017	
		No. of pensioners	Amt. (in Rs.)		No. of pensioners	Amt. (in Rs.)		No. of pensioners	Amt. (in Rs.)
1	State Govt. Pensioners	378780	63244393135	20.78%	386515	40387920955	(-) 36.14%	416658	75893271762
2	Family pensioners	166656	17279451677	29.77%	181106	11420618901	(-) 33.91%	183322	20735342012
Total		545436	80523844812	22.60%	567621	51808539856	(-) 35.66%	599980	96628613774

Note:-

The information for the year 2014-2015 is for 12 months.

No. of pensioners and amount paid is less in the year 2015-2016, as compared to the previous year because the information is for 7 months only i.e. upto October, 2015. Also it is assumed that the amount will increase by 20% where as the pensioners count is assumed to increased by 10% in the year 2016-2017 compared to the year 2014-2015.

Table No. 2:-

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

Sr. No		2014-2015		Amt (+) or (-) in %	2015-2016 (Upto 31.10.2015)		Amt (+) or (-) in %	2016-2017	
		No. of pensioners	Amt. (in Rs.)		No. of pensioners	Amt. (in Rs.)		No. of pensioners	Amt. (in Rs.)
1	Other Pensioners(Including Family Pensioners)	118259	23392433739	29.90%	122087	15324341369	(-) 34.49%	130085	28070920487

Note:-

The information for the year 2014-2015 is for 12 months.

No. of pensioners and amount paid is less in the year 2015-2016, as compared to the previous year because the information is for 7 months only i.e. upto October, 2015. Also it is assumed that the amount will increase by 20% where as the pensioners count is assumed to increased by 10% in the year 2016-2017 compared to the year 2014-2015.

(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.

1.1Consistent with financial transactions in respect of state and central government arising in Greater Mumbai. This office is divided into several branches.

1.2 Gazetted 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.

1.3 Departmental Audit Branch : This branch deals with pay and all allowances etc. of gazetted and non-gazetted officers and staff. In addition pre check of contingencies, grant in aid, refund bills, deposit and advances submitted by Drawing and Disbursing Officers of the Government offices and the bills submitted on the basis of authorities issued by Accountant General, Mumbai.

1.4 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.

1.5 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 govt. offices and follow up of the compliance is taken by this section.

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

1.7 DCPS Section : This section deals with the keeping accounts of the Defined Contributory Pension Scheme for the employees who are appointed in the government service on or after 1st November 2005.

1.8 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.

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

1.10 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.

1.11 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.

1.12The 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 Provisions of Pay and Accounts office.

(RS. in Lakhs)

Details	Actuals 2014-2015			Budget Estimates 2015-2016			Revised Estimates 2015-2016			Budget Estimates 2016-2017		
	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
(A) Activity Classification												
096 Pay and Accounts Office												
Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	2300.32	0	2300.32	2566.94	0	2566.94	2559.71	0	2559.71	2921.19	0	2921.19
(B) Object wise classification												
Salaries	2179.15	0	2179.15	2420.09	0	2420.09	2420.09	0	2420.09	2762.99	0	2762.99
Overtime Allowances	0.29	0	0.29	0.55	0	0.55	0.50	0	0.50	0.55	0	0.55
Telephone, Electricity Water Charges	53.52	0	53.52	59.83	0	59.83	41.28	0	41.28	55.67	0	55.67
Domestic Travel Expenses	2.03	0	2.03	2.80	0	2.80	1.99	0	1.99	3.15	0	3.15
Petrol, Oil and Lubricant	0	0	0	0	0	0	0	0	0	0	0	0
Office Expenses	13.60	0	13.60	17.48	0	17.48	18.26	0	18.26	18.84	0	18.84
Computer	15.50	0	15.50	18.83	0	18.83	16.95	0	16.95	13.84	0	13.84
Rent, Rates and Taxes	28.67	0	28.67	39.04	0	39.04	52.62	0	52.62	53.50	0	53.50
Contract Services	7.56	0	7.56	8.32	0	8.32	8.02	0	8.02	12.65	0	12.65
Total (I) Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	2300.32	0	2300.32	2566.94	0	2566.94	2559.71	0	2559.71	2921.19	0	2921.19
(C) Sources of Finance												
Finance Department Demand No G-5												
2054 Treasury and Accounts Administration												
Total (1)												
Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	2300.32	0	2300.32	2566.94	0	2566.94	2559.71	0	2559.71	2921.19	0	2921.19

TABLE NO. 2
Work done by Pay and Accounts Office

Sr. No	DETAILS	2014-2015	2015-2016
1	No. of Controlling Officers	348	348
	Drawing and Disbursing officers	661	677
2	No. of self Drawing and Disbursing Officer	310	322
3	No. of Bills accepted	202831	212973
4	Daily Average	751	789
5	Payment of Bills No. and Amount		
	A) By Cheque		
	No. of Bills	35016	38518
	Amount in Lacs	984201	1082621
	B) By Cash		
	No. of Bills	1276	1404
	Amount in Lacs	0	0
	C) Through Bank (ECS/NEFT)		
	No. of Bills	135865	149452
	Amount in Lacs	2745373	3019910
	Total No. of Bills	172157	189374
	Total Amount (In Lacs)	3729574	4102531
6	Compilations		
	A) Receipt entries (By challans)	998097	129311
	B) Amount in Lacs	9000083	8631072
	C) Payment Entries (By Cheques) *	6832	5461
	D) Amount in Lacs	579568	635012
Note :- 1) At Sr. No. 6 (C) Payment Entries by Cheque includes the cheques of PWD, Forest Dept and PLA.			
7	No. of Pension Payment Orders accepted	3349	3690
	No. of Graduity Payment Orders accepted	701	834
	Amount paid for Graduity Payment Orders accepted (In lacs)	2058	2468
	No. of Graduity Payment	668	801
	Amount Paid for Graduity Payment (In Lacs)	1956	2345

	No. of Commutation Payment Orders accepted	3278	4200
	Commutation Payment	3114	3990
	Amount Paid for Commutation Payment (In Lacs)	11578	14836
8	Deposits (Amount in Lacs)		
	A) No. of Challans	1600	2147
	B) Amount of Deposits (In Lacs)	33031	3928
9	Payment Deposits (Amount in Lacs)		
	A) No. of Vouchers	228	251
	B) No. of Transfer Entries	19	21
	C) Total amount of Payment	620	4244
10	Pending Cheques Reconciliation (Month)	12	9

(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 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 (Non 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, Nashik, 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 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 Govt. Maharashtra.

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

Details	Actuals 2014-2015			Budget Estimates 2015-2016			Revised Estimates 2015-2016			Budget Estimates 2016-2017		
	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
(A) 097 Treasury Establishment												
Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	10762.81	0	10762.81	13501.35	893.20	14394.55	12497.44	625.24	13122.68	15095.14	400.00	15495.14
Total A Gross												
Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	10762.81	0	10762.81	13501.35	893.20	14394.55	12497.44	625.24	13122.68	15095.14	400.00	15495.14
097 Deduct Recoveries -Total (A) Net												
Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	10762.81	0	10762.81	13501.35	893.20	14394.55	12497.44	625.24	13122.68	15095.14	400.00	15495.14
(B) Object wise classification												
Salaries	8679.47	0	8679.47	11165.44	0	11165.44	10104.29	0	10104.29	11350.05	0	11350.05
Overtime Allowances	1.25	0	1.25	1.94	0	1.94	1.75	0	1.75	1.87	0	1.87
Telephone, Electricity Water Charges	179.24	0	179.24	179.34	0	179.34	228.48	0	228.48	224.25	0	224.25
Domestic Travel Expenses	89.75	0	89.75	119.00	0	119.00	106.63	0	106.63	125.50	0	125.50
Petrol, Oil and Lubricant	0	0	0	0	0	0	0	0	0	0	0	0
Office Expenses	330.64	0	330.64	400.04	0	400.04	422.82	0	422.82	1676.40	0	1676.40
Wages	7.36	0	7.36	8.00	0	8.00	8.00	0	8.00	9.00	0	9.00
Prof. Services	0	0	0	0	0	0	0	0	0	0	0	0
Computer Expenses	1451.45	0	1451.45	1600.01	893.20	2493.21	1600.00	625.24	2225.24	1680.00	400.00	2080.00
Rent, Rates and Taxes	23.65	0	23.65	27.57	0	27.57	25.47	0	25.47	28.06	0	28.06
Contractual Services	0	0	0	1	0	1	0	0	0	0.01	0	0.01
Publication	0	0	0	0	0	0	0	0	0	0	0	0
Total (I) Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	10762.81	0	10762.81	13501.35	893.20	14394.55	12497.44	625.24	13122.68	15095.14	400.00	15495.14
(C) Sources of Finance												
Finance Department Demand No G-5												
097, 2054 Treasury and Accounts Administration												
गौणशीर्ष 003												
Charged	0	0	0	0	0	0	0	0	0	0	0	0
Voted	10762.81	0	10762.81	13501.35	893.20	14394.55	12497.44	625.24	13122.68	15095.14	400.00	15495.14

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

Sr.No.	Particulars	2014-2015	2015-2016
(1)	(2)	(3)	(4)
1	No. of Controlling Officers	425	435
a)	No. of Drawing & Disbursing Officers		
(i)	District Treasury	6093	6145
(ii)	Sub-Treasury	6692	6763
	Total	12785	12908
2	No. of Gazetted Officers who present their own bill in the form of Gazetted Officer's Bill at Treasury		
(i)	District Treasury	47	0
(ii)	Sub-Treasury	6	0
	Total	53	0
3	No. of Bills accepted		
(i)	District Treasury	1293702	1326784
(ii)	Sub-Treasury	732067	782295
(iii)	Pensioner's Bills	99532	111023
	Total	2125301	2220102
4	Average Bills Received	7430	7740
5	Payment of Bills		
(i)	By Cheque	132709	110571
(ii)	By Cash	0	0
(iii)	Through Banks	1080904	1067554
	Total	1213613	1178125
6	Compilation		
(i)	Receipt Entries	4763528	4635896
(ii)	Amount (In Lakh)	7517070.89	6820884.39
(iii)	Payment Entries	1917473	1940636
(iv)	Amount (in Lacs)	20418291.99	23884354.56

7	No. of Pension Payment orders accepted.		
(i)	Maharashtra State	85550	92797
(ii)	Central	127	126
(iii)	Other States	1127	1193
	Total	86804	94116
8	No. of Gratuity Orders accepted		
(i)	Maharashtra State	49049	44874
(ii)	Central	0	0
(iii)	Other States	52	49
	Total	49101	44923
9	No. of Payments of Gratuity		
(i)	Maharashtra State	39455	42409
(ii)	Central	0	0
(iii)	Other States	106	38
	Total	39561	42447
10	No. of Commutation Payment Orders accepted		
(i)	Maharashtra State	38744	41519
(ii)	Central	0	0
(iii)	Other States	45	50
	Total	38789	41569
11	Commutation Payment		
(i)	Maharashtra State	37844	40250
(ii)	Central	0	0
(iii)	Other States	44	50
	Total	37888	40300
12	Deposits :-		
(i)	No. of Challans	629316	572914
(ii)	No. of Transfer Entries	1249	684
(iii)	Total Amount of Deposits (Amt. in Lacs)	837907.67	957633.67
(iv)	Total Amount of Payments (Amt. in Lacs)	4709389.29	792146.35
13	Pending Cheques reconciliation (Months)	--	--

14	Stamps :-		
(A)	No. of Stamps Transactions		
i)	Judicial	312328	320690
ii)	Non Judicial	577538	639884
	Total	889866	960574
(B)	Value of Sold Stamps(Amt. in Lacs)		
i)	Judicial	378674.40	353358.21
ii)	Non Judicial	581041.24	663058.27
	Total	959715.64	1016416.48

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.	
		2014-2015	2015-2016	2014-2015	2015-2016
1	Thane	31513	25679	28523	20653
2	Raigad	14693	12564	2985	2442
3	Ratnagiri	22349	15512	1065	1191
4	Sindhudurg	12353	9032	991	1021
5	Palghar	2193	4335	1028	2465
6	Pune	50460	66425	57110	18073
7	Satara	24283	19473	844	754
8	Sangli	17223	13578	5582	5026
9	Solapur	29486	17857	4021	8146
10	Kolhapur	35685	20950	6456	12754
11	Aurangabad	46375	40415	6531	3723
12	Parbhani	17905	15573	854	541
13	Beed	16827	15185	2979	1682
14	Nanded	25295	22288	5517	3283
15	Osmanabad	16507	14120	2923	1644
16	Jalna	15019	13064	2020	1602
17	Latur	24956	19730	649	1942
18	Hingoli	10330	8541	511	435
19	Gondia	15306	15872	4645	681
20	Wardha	16994	10632	3532	6776
21	Nagpur	54501	36358	32518	36279
22	Bhandara	16794	15443	3524	1375
23	Chandrapur	27823	21801	4173	3445
24	Gadchiroli	19854	16317	1480	568
25	Nasik	25901	18727	24594	20338
26	Dhule	16697	11949	5419	6027
27	Jalgaon	22577	16450	3500	3538

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	24095	19527	3309	3166
29	Nandurbar	9820	8659	2968	1500
30	Amravati	16026	13498	27201	22466
31	Akola	13789	11320	13175	8662
32	Buldhana	14594	9809	4399	4982
33	Yavatmal	16320	15153	6487	4278
34	Washim	9021	6522	4687	3219
35	PAO	86354	49780	79290	66788
	Total	820018	652138	355490	281465

Care shall be taken to dispose the Bills within 5 days in the Financial Year 2016-2017.

GOVERNMENT CENTRAL PRESS, MUMBAI
