



GOVERNMENT OF MAHARASHTRA

PERFORMANCE BUDGET

2022-2023

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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(A) DIRECTORATE OF ACCOUNTS & TREASURIES

Preface

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

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

Government therefore established the unified Maharashtra Finance & Accounts Service with effect from 1st February, 1965. This service included all the Gazetted Supervisory posts dealing with Accounts and Finance in various Departments of the Government. This has facilitated the availability of trained personnel with requisite qualification and experience to take up the Accounts & Financial responsibilities not only in different Departments of the Government but also in Corporations / PSUs / Universities / Boards / Zilla Parishads / other Commercial bodies of the Government and Local Fund Section. This has also facilitated the transfer to various kinds of organization helping them to gain all round experience. The total strength of this service was 375 as on 1st February, 1965. It has increased to 3034 as on 1st January, 2022.

The Director of Accounts & Treasuries is the Head of the Department. The Head Quarter of the Directorate is at Mumbai. The following offices are under the administrative control of the Directorate.

- 1) Konkan, Pune, Nasik, Aurangabad, Amravati and Nagpur regional Joint Director Offices.
- 2) All District Treasuries and Sub-Treasuries in the State.
- 3) Pay & Accounts Office, Mumbai.
- 4) Virtual Treasury Office.
- 5) State Record Keeping Agency, Mumbai.
- 6) Accounts Training Centers at Mumbai, Pune, Nasik, Aurangabad, Amravati & Nagpur.
- 7) Pay Verification Unit.
- 8) Stores Verification Units.

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

As a Head of the Department, the Director is responsible for the management, supervision and efficient functioning of the offices under his administrative control. In addition, he deals with Treasury procedures, issues regarding amendments to the Maharashtra Treasury Rules, Recruitment Rules for the Maharashtra Finance & Accounts Service, Rules & Syllabus for the Departmental Examination, Training of Accounts staff & Inspection of 34 Treasuries and 323 Sub-Treasuries. He also gives advice to various Government Departments and Offices related to accounts & financial matters. Store Verification Wing works under his control. General control is exercised through periodical inspections, visits, surprise visits, discussions, etc.

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

SR. No	Cadre	Directorate and it's subordinate Offices	Local Fund Audit Offices	Zilla Parishad	Other Department Offices	Total
1	Director	1	1	0	28	30
2	Joint Director	11	8	0	41	60
3	Deputy Director	14	4	34	77	129
4	Assistant Director	104	57	34	131	326
5	Accounts Officer	166	67	68	773	1074
6	Asst. Accounts Officer (Up to December 2021)	392	165	0	858	1415
Total		688	302	136	1908	3034

(B) Sanctioned Posts up to 30.06.2021 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: - 3248

Total No. of Group 'D' employees: - 575

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 & 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			
1	2	3	4	5	6	7	8	9	10	11
1	Group A	2020-2021	397	326	0	0	71	0	0	0
		2021-2022	399	306	0	0	93	0	0	0
2	Gr B (Gazetted -AO)	2020-2021	689	448	0	0	241	0	0	0
		2021-2022	715	539	0	0	176	0	0	0
3	Gr B (Gazetted -AAO)	2020-2021	1223	902	0	0	321	0	0	0
		2021-2022 (up to Dec2021)	1184	844	40	0	340	0	0	0
4	Group C	2020-2021	2434	1643	81	31	791	0	0	0
		2021-2022	2331	1594	8	19	737	0	0	0
5	Group D	2020-2021	398	315	1	0	83	0	0	0
		2021-2022	361	289	0	3	72	0	0	0
Total		2020-2021	5141	3634	82	31	1507	0	0	0
		2021-2022	4990	3572	48	22	1418	0	0	0

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

- Organizational Chart of Directorate of Accounts and Treasuries, Mumbai -

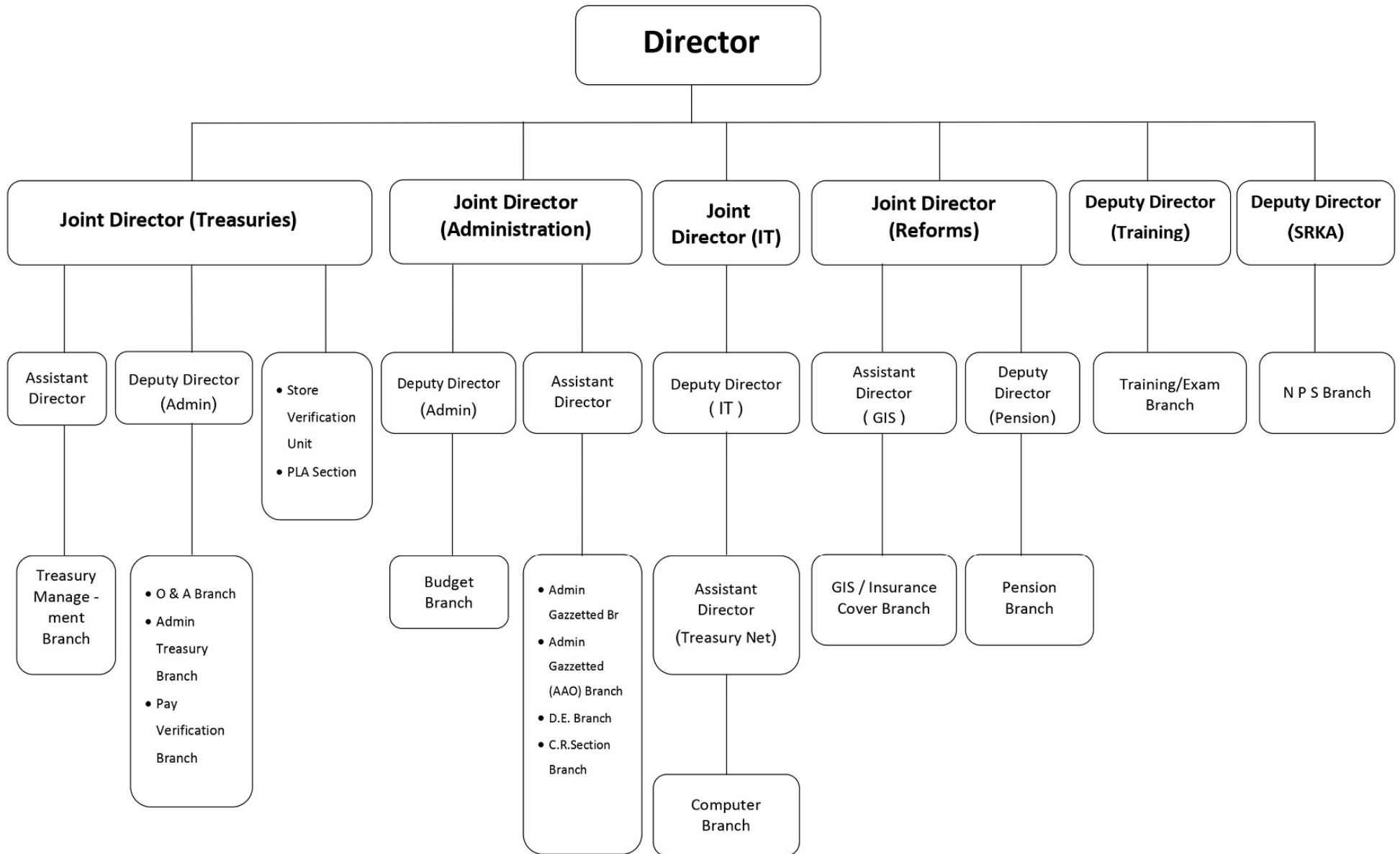


CHART DEPICTING REGIONAL, DISTRICT & TALUKA LEVEL SETUP

Joint Director, A & T Konkan	Joint Director, A & T Pune	Joint Director, A & T Nashik	Joint Director, A & T Aurangabad	Joint Director, A & T Amravati	Joint Director, A & T Nagpur	Pay & Accounts Officer, Pay & Accounts Office, Mumbai.	State Record Keeping Agency, Mumbai. (Separate Office)	Virtual Treasury, Mumbai. (Separate Office)
↓	↓	↓	↓	↓	↓	↓		
5 Treasury Offices	5 Treasury Offices	5 Treasury Offices	8 Treasury Offices	5 Treasury Offices	6 Treasury Offices	2 Offices at Bandra & Fort		
↓	↓	↓	↓	↓	↓			
Sub Treasury Offices (45)	Sub Treasury Offices (53)	Sub Treasury Offices (49)	Sub Treasury Offices (69)	Sub Treasury Offices (50)	Sub Treasury Offices (58)			
				- 6 -				

Chart depicting budgetary provisions for three years.

(Rs. in Lacs)

Sr. No.	Programme		Actual 2020-2021			Budget Estimates 2021-2022			Revised Estimates 2021-2022			Budget Estimates 2022-2023		
			Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
1	2		3	4	5	6	7	8	9	10	11	12	13	14
1	Demand No. G-5, Treasuries and Accounts, Administration	Charged	0.00	0.00	0.00	2.00	0.00	2.00	1.50	0.00	1.50	2.00	0.00	2.00
		Voted	26506.32	0.00	26506.32	32105.18	0.00	32105.18	31506.92	0.00	31506.92	34263.50	0.00	34263.50
	Total	Charged	0.00	0.00	0.00	2.00	0.00	2.00	1.50	0.00	1.50	2.00	0.00	2.00
		Voted	26506.32	0.00	26506.32	32105.18	0.00	32105.18	31506.92	0.00	31506.92	34263.50	0.00	34263.50

Annexure 'B'

Major Head cum programme wise details of total budget estimates.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
1	2	3	4	5	6
M.H.2054 Treasuries and Accounts Administration.					
1.	095 Accounts and Treasuries (Committed)				
	Charged	0.00	2.00	1.50	2.00
	Voted	4505.78	5725.20	5182.28	5795.58
2.	096 Pay and Accounts Office, Mumbai.	3732.83	4557.31	4270.47	4775.75
3.	097 Treasury Establishment (Committed)	17414.74	20719.70	21070.61	22529.92
4.	003 Training (Committed)	215.14	285.39	275.50	318.45
5.	099 New Defined Contribution Pension Scheme (Committed).	637.83	817.58	708.06	843.80
Total Charged		0.00	2.00	1.50	2.00
Total Voted		26506.32	32105.18	31506.92	34263.50

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

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
1	2	3	4	5	6
	(A) Activity Classification.				
	095 Treasuries and Accounts classification (Committed)				
	095 (00) (01) Treasuries and Accounts Administration				
	Charged	0.00	2.00	1.50	2.00
	Voted	2168.07	2725.82	2427.21	2764.47
	095 (00) (02) Store Verification and Vigilance Unit (Committed)	666.96	897.75	828.59	899.23
	095 (00) (03) CAFO (Committed)	1372.94	1775.96	1627.64	1776.96
	095 (00) (05) Expenses on Computerization (Committed)	297.81	325.67	298.84	354.92
	Total Charged	0.00	2.00	1.50	2.00
	Total Voted	4505.78	5725.20	5182.28	5795.58
	(B) Object wise Classification.				
	Salary	4450.70	5566.29	5068.77	5631.22
	Wages	0.19	0.20	0.19	0.40
	Overtime Allowances	1.15	3.12	2.50	4.00
	Telephone, Electricity and Water	12.52	25.16	17.06	22.84
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	4.37	62.75	30.68	65.89
	Office Expenses	31.12	58.50	49.88	61.42
	Rent, Rates and Taxes	2.16	2.30	2.07	2.30
	Expenses on Computerization	0.00	0.03	0.03	0.03
	Petrol, Oil and Lubricants	2.92	5.25	4.50	5.88
	Professional Services	0.65	1.60	6.60	1.60
	Total Charged	0.00	2.00	1.50	2.00
	Total Voted	4505.78	5725.20	5182.28	5795.58
	(C) Sources of Finance				
	Charged	0.00	2.00	1.50	2.00
	Voted	4505.78	5725.20	5182.28	5795.58

(B) Computerization activities of the Directorate of Accounts and Treasuries.

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

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

1. **Koshwahini** - This software has been developed by NIC, Pune to exhibit accounting data generated on local Treasury Net server to all stakeholders. This website is open to all internet users. Information related with Treasury payment/receipt, pending bills etc. is made available on this portal. MIS report useful from Department/DDO's point of view has been developed in this portal. URL of this site is <https://koshwahini.mahakosh.gov.in>

As far as linkage/ integration with Accountant General is concerned, logins have already been provided to both the A. G. for downloading data for pensions and salaries. This has been done in consultation with the representatives of both the A.G. Offices. Similarly, facility for uploading data regarding sanctioned pension cases has been given and accordingly electronic data is being received by all the Treasuries in Maharashtra since last one and a half year. In addition, login has been given to the A. G. offices for downloading VLC data from a single source, i.e., Arthwahini. The State Government has provided facility to all the Government offices for preparation of pension cases online.

2. **Treasury Net** is the flagship application of Treasury Accounting designed and developed by NIC, Pune. This is a rule and role based system which can add/create new users, assign functions to different users. It is capable of integrating with other applications, so as to transmit and obtain required data. Presently, Treasury Net software is installed on Central Server. Wherein 323 Sub-Treasuries and 29 District Treasuries are working directly on this Central Treasury Server. Remaining 6 District Treasuries which are working on local server will be migrated to Central Treasury Server.

The bills are acknowledged through Treasury Net when they are received from the Drawing and Disbursing Officers (DDO). The checking, auditing and passing of the bills is done online at various levels in the Treasury and finally the amounts are paid to the DDO and to the registered payees through SBI-CMP and e-Kuber (for Pay and Accounts Office, Mumbai) Portal. However to cope up with certain exceptions where cheques are to be given, the system of giving cheque payment has still been retained. Electronic scrolls are received from Banks and the receipt data is captured in the system.

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

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

BEAMS is integrated with Public Works Department's portal for work related payments with PFMS portal for direct beneficiary transfer and with DIT Dept's DBT portal to push payments like scholarships directly in to bank accounts of students. Also Virtual PLA System is developed on BEAMS for Jalsampada (Irrigation) Corporation for which Pilot run will be taken up for Krishna Valley Corporation, Pune.

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

4. **GRAS (Government Receipt Accounting System):-** According to Finance Dept GR. वि. वि. क्र. सेवा प्र - २००८ / प्र. क्र. ७९ / १ / कोषा (प्र.३) दिनांक: २८/०५/२००८ Virtual Treasury Office was established for accounting, reconciliation of receipts through electronic medium using payment gateway. Government Receipt Accounting System (GRAS) 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. The GRAS system was made operative are 67 Government depts., 12 nationalized bank and SBI payment gateway. A payee can generate e-challan with the help of two options

1) Pay without Registration.

2) As a Registered user.

All the Government Dept. which registered in GRAS are provided with the facility of Challan Verification, Challan Defacement, Challan Refund Entry, Revocation, Miclassification and Scroll downloaded. Also all the registered Govt depts. Are provided with facility of Cash Account, Covering Schedules, Daily Cash Book, Total Receipts, Defacement Report, CIN Reports, Awaited Scroll Reports, Revoke Reports, Refund Reports etc... through their respective logging by MIS options.

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

Accountant General has been provided login to download all Treasuries account related receipt and payment data so as to consolidate the accounts at their level. AG module has been developed where in Accountant General will issue payment authorities with Digital Signature for payment to be made by Treasuries.

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

A. Salary System -

- a. Office Registration, along with selection of required Budget schemes and Drawing and Disbursing Officers Code (DDO Code).
 - b. Centralized Post Allocation to Offices by concerned Administrative Departments.
 - c. Entry of sanctioned posts for the office at the Administrative Department level.
 - d. Employee's registration and generation of unique Employee Id (Sevaarth-ID/DCPS ID).
 - e. Mapping and allocating allowances and deductions to employees.
 - f. Recovery of loans and advances granted by Government.
 - g. Change statement generation and generation of monthly salary bills.
 - h. Generation of supplementary bills.
 - i. Employee's Corner.
 - j. Sevaarth login has been provided to Accountant General to view various reports and also to Administrative Departments to view reports regarding sanctioned posts, vacant posts and filled posts.
7. **Nivruttivetanwahini:** - This is a central web-based pension generation application for all Government of Maharashtra Pensioners. Major Functionalities of the system are given below:
1. Online receipt of pension cases from Accountant General. Identification of pensioner at Treasury and first pension payment process (including Commuted Value of Pension and Death Cum Retirement Gratuity is done online.)
 2. Change statement generation and monthly pension bill generation.
 3. Annual Life Certificate Collection and its updation process.
 4. Transfer of Pension Payment Orders online (Inter-Treasury/Inter Accountant General)
 5. Standardized bill formats
 6. Pensioner's Corner –Access to Pensioners.

Logins has been provided to Drawing and Disbursing Officers to submit the online pension cases of retired employees to Accountant General Offices. A facility has been made available to both the Accountant General Offices to upload the data of finalized pension cases forwarded by Drawing and Disbursing Officers to upload Form A, B, C, and 42-A on Nivruttivetan wahini after Pension payment orders are issued by Accountant General Offices, Treasury Offices to online generating of revised commutation case of the pensioners retired between Dt.01.01.2016 to Dt.31.12.2018. Currently a development process is underway to generate online e-PPO.

8. **National Pension Scheme module:** The Defined Contributory Pension Scheme was made applicable to all the employees joined in Government of Maharashtra Services on and after 01 November, 2005. Since all such employees have been merged in the National Pension Scheme with effect from 01 April 2015, following provisions have been made to the Drawing and Disbursing Officers and Treasury offices.
1. Employee configuration form to be prepared by the DDO.
 2. DCPS Contribution deduction to be made by DDO in payee bill.
 3. Treasury officers to approve the employee.s configuration forms submitted by the DDO. Treasury officer should account the deduction from the schedules, withdraw the amount of the deductions and submit the consolidated amount to NSDL CRA and get the transaction ID from SRKA and sent the amount to Trustee Bank by the utilities given to the Treasury officers. All the statistical information through report about number of employees has been provisioned to Treasury officers login in Sevaarth. Through Sevaarth the provision fill missing credits also have been made available.
9. **Loans and Advances to Government Employees:** This module automates the complete application process for all types of advances availed by Government employees. It is completely integrated with Sevaarth. Recovery of loans over the specified number of installments is handled by this system. The module aims to eliminate possibility of unpaid advance and also to make the repayment position available to the employees.

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

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

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

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

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

A module for "Paperless Bill" will be integrated with this Portal after getting approval from Accountant General. A facility for generating online bill for Drawing and Disbursing amount of personal claims like Medical Reimbursement Bills, Travelling Allowance Bills, Leave Travel Concession Bills and General Provident Fund advances

Bills is made available on Bill Portal. Also an Online facility to refer the data of all the bills like Medical Reimbursement Bills, Travelling Allowance Bills, etc. on the Bill Portal and a facility to generate online Bill Register for various bills like Telephone, Electricity, Water etc. is made available to Pay and Accounts Office, Mumbai.

This facility will be made available to all District Treasury Offices in the near future.

Each bill is divided into 5 different parts-

- 1) Details of Major Head.
- 2) Core section of the bill.
- 3) Payee details certified by Drawing and Disbursing Officer
- 4) Space for remarks by Treasury Officer.
- 5) Space for remarks by Accountant General Office.

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

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

S.N.	Name of the Application	Developed by	Development Started in	Date made live	Subject
1	Treasury Net (PHP + DB 2, Version 2) Central Treasury Server	National Informatics Center, Pune (NIC)	1989	2007	Partial Treasury functions
2	Koshwahini (PHP + DB 2)	National Informatics Center, Pune (NIC)	2007	2007	MIS Portal
3	Arthwahini (PHP + DB 2)	National Informatics Center, Pune (NIC)	2008	2008	Masters Portal
4	BEAMS (Java + DB 2)	National Informatics Center, Pune (NIC)	2007	2007	Budget
5	Sevaarth (Java + DB 2)	Tata Consultancy Services (TCS) now Maha IT	2008	2012	Salaries
6	Pension (Nivruttivetanvahini)	Tata Consultancy Services (TCS) now Maha IT	2010	2012	Pension
7	Government Receipt Accounting System (GRAS) (PHP + DB 2)	National Informatics Center, Pune (NIC) now Maha IT	2009	2010	Government Receipts
8	Loans and Advances (Java + DB 2)	Tata Consultancy Services (TCS) now Maha IT	2013	2014	Advances to employees
9	GPF for Group D employees (Java + DB 2)	Tata Consultancy Services (TCS) now Maha IT	2013	2014	General Provident Fund
10	Vetanika (PHP + DB 2)	National Informatics Center, Pune (NIC)	2013	2013	Pay Verification
11	Bill Portal (Java + DB 2)	National Informatics Center, Pune (NIC)	2014	2015	All types of Bills preparation
12	GST-GRAS (PHP + DB 2)	National Informatics Center, Pune (NIC)	Jan 2017	July 2017	Reconciliation of SGST.

(C) Other functions of Directorate of Accounts and Treasuries

STORE VERIFICATION

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

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

The stores are classified as follows.

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

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

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

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

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

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

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

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

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

TABLE NO.1

Sr. No	Particulars	2020-21	2021-22
(1)	(2)	(3)	(4)
1.	STORE VERIFICATION		
	No. of Stores		
	'A' Class Stores	1777	1777
	'B' Class Stores	2105	2105
	'C' Class Stores	232	232
	Total	4114	4114
2.	Stores due for Physical Verification (including pending Store Verification)		
	'A' Class Stores	804	884
	'B' Class Stores	834	969
	'C' Class Stores	45	65
	Total	1683	1918
3.	Man days available as per the Stock Verifier & its Store wise distribution		
	'A' Class Stores	5983	5236
	'B' Class Stores	2088	1278
	'C' Class Stores	73	101
	Total	8144	6615

	Store verified on the basis of Man Days available for Store Verification/Store Verified		
4.	'A' Class Stores	121	133
	'B' Class Stores	192	204
	'C' Class Stores	8	12
	Total	321	349
	Shortages noticed during Store Verification		
5.	No. of Items	504	551
	Amount (in Lac)	46.10	58.7
	Excess noticed during Store Verification		
6.	No. of Items	307	326
	Amount (in Lac)	38.3	47.37
	Government money involved in unutilized Stores		
7.	No. of Items	480	504
	Amount (in Lac)	334.32	350.73
	Other irregularities in Stores		
8.	No. of Items	360	662
	Amount (in Lac)	30.50	38.00

VIGILANCE BRANCH

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

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

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

TABLE NO. 1

S.N	Particulars		2020-2021	2021-2022
(1)	(2)		(3)	(4)
1.	Audit Objections (D.C.Bills)			
	Opening Balance of Outstanding objection	Items	2713	2300
		Amount (in Lakhs)	224183.60	328434.78
	New Objection	Items	1361	752
		Amount (in Lakhs)	185010.80	29491.73
	Total Objection	Items	4074	3052
		Amount (in Lakhs)	396961.8	357926.51
	Compliance Objection	Items	1774	1273
		Amount (in Lakhs)	80760.02	56566.83
	Balance at the end of year	Items	2300	1779
		Amount (in Lakhs)	328434.78	301359.68
2.	Reconciliation of Office Expenses			
(i)	No. of Controlling officers			
	a) Pay & Accounts Officer, Mumbai	No	400	240
	b) Accountant General – I	No	202	203
	c) Accountant General – II Nagpur	No	332	316
(ii)	No. of Offices who have completed the reconciliation work before the closure of accounts			
	d) Pay & Accounts Officer, Mumbai	No	200	120
	e) Accountant General – I	No	170	170
	f) Accountant General – II Nagpur	No	241	238
3.	Outstanding Inspection Reports			
	Opening Balance			
	Reports	No.	5905	5823
	Paras	No.	16487	16186
	Reports received during the year			
	Reports	No.	77	72
	Paras	No.	473	442
	Compiled during the year			
	Reports	No.	5982	5895
	Paras	No.	16960	16628

	Total	No.	159	169
		No.	774	635
	Closing Balance the year			
	Reports	No.	5823	5726
	Paras	No.	16186	15993
4.	Loss of Government money cases			
	Opening cases	No.	726	727
		Amount (in Lakhs)	1632.61	1664.43
	Cases received during the year	No.	2	2
		Amount (in Lakhs)	32.00	74.00
	Total	No.	728	729
		Amount (in Lakhs)	1664.61	1738.43
	Cases disposed during the year	No.	1	0
		Amount (in Lakhs)	0.18	0.00
	Closing Balance of the year	No.	727	729
	Amount (in Lakhs)	1664.43	1738.43	
5.	Loss of Government Property			
	Opening cases	No.	883	885
		Amount (in Lakhs)	712.88	713.96
	Cases received during the year	No.	3	5
		Amount (in Lakhs)	1.13	1.50
	Total	No.	886	890
		Amount (in Lakhs)	714.01	715.46
	Cases disposed during the year	No.	1	3
		Amount (in Lakhs)	0.05	0.23
	Closing Balance of the year	No.	885	887
	Amount (in Lakhs)	713.96	715.23	

STATE GOVERNMENT EMPLOYEE'S GROUP INSURANCE SCHEME, 1982

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

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

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

Government has fixed the rate of interest on Saving Fund @ 7.1 % w.e.f. 1st Jan, 2021. Similarly, interest rate on Insurance Fund has been fixed @ 4% w.e.f. 1st December 2011.

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

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

The interests worked out quarterly on the accumulated balances by debiting the Head of Account – "2049 Interest Payment, 108 Interest on Insurance & Pension Fund (3) State Government Employee's Group Insurance Scheme (A) Insurance Fund, (B) Saving Fund" and is credited to the Fund under the Head of Account "8011 Insurance and Pension Fund, State Government Employees Group Insurance Scheme (A) Insurance Fund (B) Saving Fund" by book adjustment. The Receipt & Payment Account of this scheme is maintained by the Directorate of Accounts & Treasuries. Interest of Rs. 203,69,63,033/- was credited to the Saving Fund and of Rs. 6,50,95,855/- (Amount for Jan-Dec 2020 GIS Quarter) was credited to the Insurance Fund in the Financial Year 2020-2021. The balance in Insurance Fund was Rs. 152,68,80,048/- and that in Saving Fund was Rs. 2744,48,56,472/- as on 31st March 2021. In 2022-2023, the estimated expenditure on account of insurance cover payable to the family members of deceased Government servants who died while in Service along with amount payable from Saving Fund to employees at the end of their service due to retirement will be approximate Rs. 42303 lakh.

Table No. 1**(Amount in Lakh)**

Group	Items	2020-21*	2021-22**	2022-23**
A	No. of Members	33583	36135	39749
	Receipt of Saving Fund	2910	2911	3202
	Receipt of Insurance Fund	1252	1249	1374
B	No. of Members	61170	67558	74314
	Receipt of Saving Fund	2629	2722	2994
	Receipt of Insurance Fund	1157	1167	1284
C	No. of Members	345674	378936	416830
	Receipt of Saving Fund	10638	11374	12511
	Receipt of Insurance Fund	4589	4915	5407
D	No. of Members	67262	70529	77582
	Receipt of Saving Fund	1393	1409	1550
	Receipt of Insurance Fund	610	610	671
Adjusted amount	Receipt of Saving Fund	172	189	208
	Receipt of Insurance Fund	74	81	90
Total	No. of Members	507689	553158	608474
	Receipt of Saving Fund	17742	18605	20466
	Receipt of Insurance Fund	7682	8022	8825

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

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

Table No. 2**(Amount in Lakh)**

Group	Items	2020-21*	2021-22**	2022-23**
A	No. of Members	1988	2391	2630
	Payment from Saving Fund	4935	6203	6823
	No. of Members	96	143	157
	Payment from Insurance Fund	811	1373	1510
B	No. of Members	3244	3993	4392
	Payment from Saving Fund	4273	5330	5863
	No. of Members	205	350	385
	Payment from Insurance Fund	851	1680	1848
C	No. of Members	11907	14784	16262
	Payment from Saving Fund	9605	12636	13900
	No. of Members	1342	1890	2079
	Payment from Insurance Fund	4604	6803	7483
D	No. of Members	5114	5584	6142
	Payment from Saving Fund	2047	2389	2628
	No. of Members	665	851	936
	Payment from Insurance Fund	1482	2043	2247
Adjusted amount	Receipt of Saving Fund	0	0	0
	Receipt of Insurance Fund	0	0	0
Total	No. of Members	22253	26752	29427
	Payment from Saving Fund	20860	26558	29214
	No. of Members	2308	3234	3557
	Payment from Insurance Fund	7748	11899	13089

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

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

Pay Verification Unit

Four Pay Verification Units at Mumbai, Pune, Nagpur, and Aurangabad have been established for verification of Pay Fixation of Gazetted and Non Gazetted Government employees as per the provision of Maharashtra Civil Service Rule (Revised Pay) 1998. Similarly, units at Nasik and Amravati have been re-established vide GR No.संकीर्ण.१००९/प्र.क्र.१६९/सेवा ९ दिनांक ६.११.२००९ and also new unit at Konkan Bhavan has been started. At present, there are 7 Pay Verification Units working under the control of Directorate of Accounts and Treasuries. At present, verification of pay fixation as per 7th Pay Commission w.e.f 01.01.2016 vide Maharashtra Civil Service Rules (Revised Pay) 2019, done by Govt. Offices is going on. For that, estimated target of verification of service books for all regular Government Servants and retired Government Servants is approximately 7,60,631.

6th Pay Verification

Sr. No.	Name of the Pay Verification Unit	Approx. No. of service books for verification	No. of verified Service Books	No. of objected Service Books	Totally verified Service Books	Balance and objected service books for verification	No. of Service Books who's Pay Fixations are finally Certified		Target for the verification of Service Books for the Year 2022-2023
							04/2020 to 03/2021	04/2021 to 10/2021	
1	2	3	4	5	(4+5)=6	(3-4)=7	8	9	10
1	Mumbai	90917	1354	684	2038	89563	251	264	22391
2	Konkan	64147	40254	23180	63434	23893	1513	291	5973
3	Pune	106743	3060	991	4051	103683	1228	495	25921
4	Nasik	72183	61836	156	61992	10347	523	166	2587
5	Aurangabad	20623	1494	84	1578	19129	532	59	4783
6	Amravati	57169	41013	15478	56491	16156	131	34	4039
7	Nagpur	85153	76069	47823	123892	9084	1238	1230	2271
Total		496935	225080	88396	313476	271855	5416	2539	67965

7th Pay Verification

Sr. No.	Name of the Pay Verification Unit	Approx. No. of service books for verification	No. of verified Service Books	No. of objected Service Books	Totally verified Service Books	Balance and objected service books for verification	No. of Service Books who's Pay Fixations are finally Certified		Target for the verification of Service Books for the Year 2022-2023
							04/2020 to 03/2021	04/2021 to 10/2021	
1	2	3	4	5	(4+5)=6	(3-4)=7	8	9	10
1	Mumbai	126719	11379	8255	19634	115340	3693	3508	28835
2	Konkan	84231	17475	9057	26532	66756	5754	1623	16689
3	Pune	146641	25547	19497	45044	121094	12333	6511	30274
4	Nasik	98423	23466	9027	32493	74957	11289	4426	18739
5	Aurangabad	115839	22135	10195	32330	93704	6569	3127	23426
6	Amravati	78380	18114	15415	33529	60266	5508	1913	15067
7	Nagpur	110398	21596	15030	36626	88802	6354	4650	22201
Total		760631	139712	86476	226188	620919	51500	25758	155231

VIRTUAL TREASURY

Government Receipt Accounting System

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

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

Participating Government Offices in GRAS

Currently the following departments are functioning through GRAS

1	Commissioner, State Excise.	33	P. L. Deshpande Maharashtra Kala Academy.
2	Directorate of Accounts and Treasuries.	34	Registrar of Firms.
3	Inspector General of Registration.	35	Commissionerate of Animal Husbandary.
4	Transport Commissioner.	36	Commissionerate of Fisheries.
5	Co-operation, Marketing and Textiles Department (Mantralaya).	37	Maharashtra Institute of Labour Studies.
6	Commissioner of Labour.	38	Commissionerate of Dairy Development
7	Directorate of Industrial Safety and Health.	39	Food Civil Supplies & Consumer Protection Department
8	Directorate of Insurance.	40	Director General of Police
9	Directorate of Steam Boilers.	41	Directorate of Health Service
10	District and Sessions Court.	42	Special Court of Torts
11	Food and Drugs Administration.	43	Commissionerate of Sugar, Pune
12	High Court.	44	Chief Conservator of Forest
13	Commissionerate of Agriculture.	45	Home Department (Mantralay)

14	Directorate General of Information and Public Relations.	46	Minority Development Department Mantralay
15	Settlement Commissioner and Director of Land Records.	47	Directorate of Tourism
16	Chief Metropolitan Magistrate, Bombay.	48	State Election Commission
17	Finance Department (Mantralaya)	49	Commissioner of Textiles
18	Principal Judge, Bombay City Civil and Sessions Court.	50	Governor's Secretariat
19	Revenue Department.	51	Mantralaya Square Meal
20	Chief Engineer, Electrical.	52	Directorate of Marketing
21	Chief Judge, Small Causes Court, Bombay.	53	Commissioner of Disable Welfare
22	Commissionerate of Sales Tax.	54	Commissioner For Cooperation and Registrar of cooperative Societies
23	Controller of Legal Metrology.	55	State Transport Appeal Tribunal, M.S.
24	Directorate of Education.	56	Administrator Gernal and Official Trustee, Mumbai
25	Directorate of Geology and Mining.	57	Directorate of Education and Higher Education
26	State Commission and District Consumer Redressal Forum.	58	Directorate of Technical Education
27	Commissioner of Police, Mumbai (Traffic).	59	Motor Accidents Claim Tribunal, Mumbai
28	Directorate of Anti-corruption Bureau, M. S. Mumbai	60	Rural Development and Panchayat Raj Department Mantralaya
29	Directorate of Medical Education and Research.	61	Public Prosecutor For Greater Mumbai
30	Directorate of Town Planning and Valuation.	62	Directorate of Municipal Administration
31	Industrial Courts.	63	General Administration Department
32	Labour Courts.	64	Public Works Department Mantralaya

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

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

This would eventually amount to increase the workload of Virtual Treasury Office. At present 64 departments are using GRAS for their receipts and rest of departments are asked to submit their status report, for their inclusion in GRAS.

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

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

1	Union Bank (Andhra Bank+Corporation Bank)	7	Punjab National Bank (Oriental Bank of Commerce)
2	Indian Bank (Allahabad Bank)	8	Canara Bank (Syndicate Bank)
3	IDBI Bank	9	UCO Bank
4	Bank of India	10	Central Bank of India
5	Bank of Baroda (Dena Bank + Vijaya Bank)	11	Indian Overseas Bank
6	State Bank of India	12	Bank of Maharashtra

13. SBI e-Pay Payment Gateway:

The facility to remit the Tax & non-tax amount using all kinds of Debit & Debit Card through SBI e-Pay Payment Gateway is now available on GRAS.

14. Mode of Payment UPI:

The facility to remit the Tax & non-tax amount using UPI is now available on Grass.

Development & Security of the System:

The system has been developed by National Informatics Centre, Pune. To ensure all sorts of security the system has got audited by an expert organization in this field STQC, Pune a Central Government Organization & also a private empanelled Member Institute M/s. Control Case, Mumbai & M/s Cyber Q, Delhi. Also to rest sure about the security of the data of the system distinctive entry to the port is assured.

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

Global Use:

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

GRAS, in order to become more consumer friendly as this about to include 100% revenue receipts, few details of challan generated are proposed to be communicated to consumer via SMS. Also MDR charges availed on payment through debit card an amount Rs. 2,001/- to Rs. 1,00,000/-. This MDR charges are paid to the SBI payment Gateway from this office. This amounts to increase in expenditure under the computer expenses Major Head. Demand for the same has been proposed for 2022-2023 State Budgets.

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

Financial Year	No. of Challans	Amount (in Crores)
2013-14	1765143	27044
2014-15	5572313	35044
2015-16	7119948	46082
2016-17	8380696	48757
2017-18	10486366	74803
2018-19	11565485	107533
2019-2020	6534647	62829.52
2020-2021	11429018	97376.62
2021-2022 (Till 16.09.2021)	4394304	41915.97
Total	67247920	541385.11

Maharashtra Finance & Accounts Training Centre

Directorate of Accounts & Treasuries has established six training Centers at divisional places under supervision of Regional Joint Director of Accounts & Treasuries. Due to changing nature of office work and introduction of various computerized systems in offices & changes in day to day working in Government offices, a need to enhance the training session was imminent. Hence new training programs were introduced as per directives issued vide G.R. Finance Department प्रशिका11.09/प्र.क्र 21/कोषा-प्र-3 मंत्रालय, मुंबई dated 26 November, 2009.

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

Training Programs conducted by Maharashtra Finance & Accounts Training Centre

Sr.No.	Details	2020-21	2021-22
(1)	(2)	(3)	(4)
	Maharashtra Accounts Clerk training.		
1	No. of sessions organized	09	10
2	Duration (days)	50	50
3	Enrollment	110	160
4	No. of admitted candidates	63	262
5	Tests conducted (No.)	06	03
6	Candidates who have completed the training satisfactorily	23	200
	Non Gazetted Supervisory Training class	2020-21	2021-22
1	No. of sessions organized	Govt notification Finance Dept No.Sevapra-2016/CR65/KoshaPrasha3 dated 28 th sept 2018. Henceforth this post will be called as Assistant Accounts Officer Group B (Gazetted) So recruitment on this post will be 50% by promotion & 50% by nomination.	
2	Duration (days)		
3	Enrollment		
4	No. of admitted candidates		
5	Tests conducted (No.)		
6	Candidates who have completed the training satisfactorily		

Maharashtra Accounts & Local Fund Accounts class 3 departmental exam Part 1 & Part 2 is conducted by this Directorate. The exam is based on the training given in these sessions.

Recruitment Rules of the post of Assistant Accounts Officer are modified vide Government notification Finance Department No. Sevapra-2016/C.R.65/Kosha-Prasha-3, dated 28.09.2018. Henceforth this post will be called as Assistant Accounts Officer (Group B Gazetted) so recruitment on these posts will be 50% by promotion and 50% by nomination.

State Training Policy 2011 :- Training is imparted to all officers/employees of Maharashtra Finance & Accounts service cadre to increase the efficiency, and for effective administration at all levels of State Government Service. With the introduction of new technologies, various computerized systems are being introduced in day to day working which requires specialized training by experts in that field. Depending on this various training sessions are organized to employees/officers who are due for promotion and refresher training courses are also organized to update them with of latest technologies and subjects. Such kind of training is given at various Government and Government authorized Training Institutes. Details of training given during the year 2020-21 & 2021-22 by these institutions as instructed by Directorate of Accounts & Treasuries are as under.

Training Programs are arranged by Training Institutes in Financial Year 2020-2021

S.N	Name of Institution	Cadre	No. of Slots & Duration	Attendance
1	Yashwantrao Chavan Academy of Development Administration, Pune	NIL	NIL	NIL
2	Vaikunth Mehta National Institute of Co-operative Management, Pune	NIL	NIL	NIL
3	VANAMATI, Nagpur	NIL	NIL	NIL
Total			NIL	NIL

Online Training Programs organized by Training Institute in Financial Year 2021-22

Sr. No.	Name of Institution	Cadre	No. of Slots & Duration	Attendance
1	Yashwantrao Chavan Academy of Development Administration, Pune	Deputy Director & Assistant Director	1 Slot / 3 Days	20
2	Vaikunth Mehta National Institute of Co-operative Management, Pune	Accounts Officer	Nil	Nil
		Assistant Accounts Officer	Nil	Nil
3	VANAMATI, Nagpur.	Accounts Officer	2 Slot / 5 Days	43
		Assistant Accounts Officer	3 Slot / 5 Days	81
Total			6 Slot / 13 Days	144

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

Uniform Module :-

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

Training for Treasury Officers/Employees arranged by Directorate of Accounts and Treasuries and Joint Director, Accounts and Treasuries in Financial Year 2020-2021.

Sr. No.	Division Name	Training Session No.	Trained employees
1	Directorate of Accounts and Treasuries, Mumbai.	Due to COVID-19 training not arranged	NIL
2	Pay and Accounts Office, Mumbai.	12	684
3	Joint Director, Accounts and Treasuries, Konkan.	Due to COVID-19 training not arranged	NIL
4	Joint Director, Accounts and Treasuries, Pune.	52	700
5	Joint Director, Accounts and Treasuries, Nasik.	4	88
6	Joint Director, Accounts and Treasuries, Nagpur.	12	127
7	Joint Director, Accounts and Treasuries, Aurangabad.	2	59
8	Joint Director, Accounts and Treasuries, Amravati.	NIL	NIL
Total		82	1658

Details of Uniform Module Program in 2021-2022:

Sr. No.	Division Name	Training Session No.	Trained employees
1	Directorate of Accounts and Treasuries, Mumbai.	Due to COVID-19 training not arranged	NIL
2	Pay and Accounts Office, Mumbai.	NIL	NIL
3	Joint Director, Accounts and Treasuries, Konkan.	NIL	NIL
4	Joint Director, Accounts and Treasuries, Pune.	NIL	NIL
5	Joint Director, Accounts and Treasuries, Nasik.	NIL	NIL
6	Joint Director, Accounts and Treasuries, Nagpur.	NIL	NIL
7	Joint Director, Accounts and Treasuries, Aurangabad.	NIL	NIL
8	Joint Director, Accounts and Treasuries, Amravati.	NIL	NIL
Total		NIL	NIL

Special Training

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

Special Training Programs to be arranged by Directorate of Accounts and Treasuries in Financial Year 2020-2021:

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

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

**Special Training Programs to be arranged by YASHADA, Pune
In Financial Year 2021-2022**

Sr. No.	Training Subject	Name of Institution	No.of Slots & Duration	Attendance
1	DoPT-SCTP (Women Empowerment)	YASHADA, Pune (28.06.2021 to 30.06.2021)	1 slot / 3 days	5
2	DoPT-SCTP (Women Empowerment)	YASHADA, Pune (10.11.2021 to 12.11.2021)	1 slot / 3 days	5
3	Orientation Training Programme (Group A)	YASHADA, Pune (21.06.2021 to 23.06.2021)	1 slot / 3 days	20
4	Refresher Training (Accounts Officer)	VANAMATI, Nagpur	2 slot / 5 days	43
		(05.07.2021 to 09.07.2021)		
		(12.07.2021 to 16.07.2021)		
5	Refresher Training (Assistant Accounts Officer)	VANAMATI, Nagpur	3 slot / 5 days	81
		(26.07.2021 to 30.07.2021)		
		(02.08.2021 to 06.08.2021)		
		(09.08.2021 to 13.08.2021)		

Special Training Programs to be arranged by Directorate of Accounts and Treasuries in Financial Year 2021-2022

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

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

Special Training proposed by Directorate of Accounts & Treasuries in Year 2021-2022

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

Note: Due to occurrence of Covid-19 Pandemic till November 2021 regular special course was not arranged by Directorate of Account & Treasury.

Master Trainers Training:

Under State Training program it is binding to arrange various training programs to train officers & employees at all levels. This Directorate is ensuring that all officers/employees of this Department are trained in latest techniques and various subjects to make them efficient and ready to face any challenges that come across. This Directorate is conducting training sessions for Master Trainers who in future will give training at Divisional level.

Special Study Programme:

One Group-A Officers of Maharashtra Finance and Accounts Service is nominated for two years Post Graduate Diploma in Management (Financial Management) (PGDM (FM)) programme held by National Institutes of Financial Management (NIFM) (an autonomous institution of Ministry of Finance, Government of India), Faridabad and Haryana.

Table No. 1
Budgetary provision of Accounts Training Classes.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 003 Accounts Training Classes (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	215.14	285.39	275.50	318.45
	(B) Object wise Classification.				
	003 Accounts Training Classes				
	Salary	211.51	256.80	253.27	279.91
	Wages	0.08	0.08	0.08	0.08
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	0.45	1.15	0.56	0.50
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	0.02	1.78	1.09	1.81
	Office Expenses	2.89	11.43	10.29	18.00
	Rent, Rates and Taxes	0.15	0.15	0.14	0.15
	Expenses on Computerization	0.00	0.00	0.00	0.00
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	0.04	14.00	10.07	18.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	215.14	285.39	275.50	318.45
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	215.14	285.39	275.50	318.45

NATIONAL PENSION SCHEME

STATE RECORD KEEPING AGENCY, MUMBAI.

1) Defined Contribution Pension Scheme (DCPS)

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

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

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

2) NATIONAL PENSION SCHEME:

GoI converted DCPS to National Pension System (NPS). GoM vide Government Resolution, Finance Department No. CPS-2012/C.R.96/Ser-4 dated 27/08/2014 decided to join NPS (National Pension Scheme) for employees of State Government, Zilla Parishad, Agriculture Universities/Non Agriculture Universities, affiliated non Government colleges, recognized aided educational institutes (where pension and General Provident Fund Rules are applicable), who joined service on or after 01.11.2005. This change over has applicable from 01.04.2015.

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

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

The account of these remittances is maintained by M/S. NSDL e-GIL. M/S. NSDL e-GIL issues annual account statement to the subscriber. The following fund managers are appointed by PFRDA for investment of the fund.

1	SBI Pension Fund Pvt. Ltd	39.00%
2	UTI Retirement Solutions Limited	17.00%
3	LIC Pension Fund	44.00%

This fund is invested in following financial instruments as per instructions issued by PFRDA vide letter no PFRDA/16/3/12/0001/2017 REG-PF, dated 03.05.2018.

1	Government Securities	Up to 50%
2	Debt Securities	Up to 45%
3	Money Market instrument	Up to 5%
4	Equity	Up to 15%
5	Asset backed, Trust and miscellaneous investments	Up to 5%

AS per the directions of PFRDA and as per the agreement made with M/S NSDL e-GIL as Central Record Keeping Agency (CRA) at present following service charges are to be paid to M/S NSDL e-GIL :

1	Registration and issue of PRAN Kit	Rs. 40/-	
2	Annual Maintenance Charges	Rs. 69/-	Earlier rates were Rs.95/- per PRAN, said rates are reduced to Rs.84/- w.e.f.25/01/2021 as per NSDL letter dated 28/06/2021 and afterward again rates are reduced from Rs.84 to Rs.69/- w.e.f.01/10/2021 as per NSDL letter dated 03/08/2021
3	Transaction charges	Rs.3.75/-	per transaction.

3) Responsibilities of various Authorities:

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

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

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

B) Central Record Keeping Agency:-

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

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

This office works as State Nodal Office:-

- Keeps control on the workings of Central Record Keeping Agency and Treasuries.
- Keeps control on Treasury Officers cum Deputy State Record Keeping officer in respect time bound transfer of employee's contribution to Trustee Bank.
- Follow up of resolution of the grievances of Drawing and Disbursing Officers and Treasury Officers in respect of deposits of employees contributions, missing credits and PRAN kit etc.
- To make payment of service charges as per the agreement to Central Record Keeping Agency on the basis of report obtained from Treasury Officers.

- To resolve the grievances of Drawing and Disbursing Officers/Treasury Officers in respect of deposit of contributions under Defined Contribution Pension Scheme.
- To sanction refund cases of contributions paid before date 31.03.2015 and forwarded those refund cases of contributions paid after date 31.03.2015 to Central Record Keeping Agency.
- To sanction the interest on Tier-2 contributions of Defined Contribution Pension Scheme based on the deposit report received from Treasuries.
- Development of systems to maintain data base and training to treasury personnels.

D) Responsibilities of Treasury officers in NPS:-

- To verify and confirm of all Drawing and Disbursing Officers have been registered at Central Record Keeping Agency.
- To verify and confirm that PRAN is issued to employees who are appointed on or after 01/11/2005. To forward employee's registration forms received from DDOs to Central Record Keeping Agency and to complete the procedure of the registration.
- To transfer the contributions of employees deposited through Pay Bills as well as Challans to Trustee Bank within prescribed time limit.
- To resolve the grievances of contributors in respect of this scheme, complete the procedure in respect of refund cases and to do necessary procedure to update the record of contributors.
- To update the annual statement of Defined Contribution Pension Scheme, complete the procedure of missing credits of refund cases and call back the amount wrongly deposited at Central Record Keeping Agency and reconcile the amount deposited under this scheme.

E) Responsibilities of Drawing and Disbursing officers:-

- To complete the registration procedure of the employees who are appointed on or after 01/11/2005 on regular post pay scales through competent authority, sanctioned by State Government. Issue PRAN kit, IPIN, TPIN received from Central Record Keeping Agency to concern employees and record it in respective employee's Service Book.
- Recover employee's contribution and employer's contribution through pay bill and reconcile the amount.

- To contact and resolve the matters with Treasury Officers in respect of changes of employee's details, refund cases and grievances of employees.

4) Sanctioned Staff Pattern of State Record Keeping Agency:

Vide Government of Maharashtra, Finance Department, Government Resolution No. Sev.Prav. 10.07/C.R.74/Kosha Prasha 4 dated 09/07/2007, State Government has sanctioned 20 posts to the office of State Record Keeping Agency working under Directorate of Accounts and Treasuries. An extension is granted to these 20 posts upto date 28.02.2022 vide Government Resolution, Finance Department No. Seva.Prav.2021/C.R.11/Kosha (Prasha 3), dated 03.09.2021.

Sr. No.	Cadre	Post	Pay Scale	No. of Posts
1.	Maharashtra Finance and Accounts Class – I (Senior)	Deputy Director	S-23 : 67700-208700	02
2.	Maharashtra Finance and Accounts Class – II (Gazetted)	Accounts officer	S-16 : 44900-142400	05
3.	Maharashtra Finance and Accounts Class – II (Gazetted)	Assistant Accounts officer	S-15 : 41800-132300	05
4.	Senior Clerk	Junior Accountant	S-10 : 29200-92300	01
5.	Stenographer (Higher Level)	Stenographer (Higher Grade)	S-15 : 41800-132300	01
6.	Stenographer (Lower Level)	Stenographer (Lower Grade)	S-14 : 38600-122800	01
7.	Clerk cum Typist	Accounts Clerk	S-6 : 19900-63200	04
8.	Peon	Peon	S-1 : 15000-47600	01
Total				20

At present, Deputy Director-02 posts, Steno Higher Grade-01 post, Account Clerk 01 post and Peon-01 post are vacant.

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

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

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

Vide Government of Maharashtra, Government Resolution, Finance Department, No. Aniy0.1009/C.R.1/Seva4 dated 12/11/2010 and No. Aniy0.2014/C.R.45/Seva 4 dated 08/05/2014, refunds are admissible under Defined Pension Contribution Scheme to the following reasons: 1) Death of employee in the service 2) Resignation or relieved/removed from service before superannuation retirement (before 58/60 years) 3) Deducted employees contribution of those employees who have joined on or after 01.11.2005 but to whom provisions of Maharashtra Civil Service (Pension) Rules 1982 are applicable and 4) Superannuation Retirements.

(Amount in thousands)

Sr. No.	Year	Refund Cases	Sanctioned Grant	Allocated Grant
1	2011-12	25	1125	1102
2	2012-13	56	3000	1484
3	2013-14	58	3000	2892
4	2014-15	275	30000	28367
5	2015-16	412	40000	32386
6	2016-17	147	50000	22343
7	2017-18	464	60000	51836
8	2018-19	239	50000	28199
9	2019-20	281	100000	26975
10	2020-21	125	146300	13007
11	2021-2022(up to 31/10/2021)	163	3170000	26975

Note - Out of Sanction Grant Rs.317 CR, Rs.305 CR is sanctioned for refund of 6th pay commission difference amount lying in Tier -2 of NPS Accounts

7) Details of Treasury wise Registration of Drawing and Disbursing Officer and number of employees under National Pension Scheme at Central Record Keeping Agency (As on Date 31.08.2021)

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	455	17904
2	Raigad-Alibag Treasury - (1301)	4029071	373	5142
3	Ratnagiri Treasury - (1401)	4029082	262	3835
4	Sindhudurg Treasury - (1501)	4031075	221	2720
5	Palghar Treasury - (1601)	4029196	331	4839
6	Pune Treasury - (2201)	4029060	759	28219
7	Satara Treasury - (2301)	4029093	362	6434
8	Sangli Treasury - (2401)	4031134	321	6375
9	Solapur Treasury - (2501)	4029104	346	9004
10	Kolhapur Treasury - (2601)	4029001	416	8445
11	Aurangabad Treasury - (3101)	4028931	473	12237
12	Parbhani Treasury - (3201)	4029185	242	3742
13	Beed Treasury - (3301)	4031086	293	5318
14	Nanded Treasury - (3401)	4029034	426	7931
15	Osmanabad Treasury - (3501)	4031090	243	4275
16	Jalna Treasury - (3601)	4029174	232	4489
17	Latur Treasury - (3701)	4029012	300	4847
18	Hingoli Treasury - (3801)	4031156	167	3358
19	Gondia Treasury - (4401)	4028986	235	5538
20	Wardha Treasury - (4501)	4029126	260	3854
21	Nagpur Treasury - (4601)	4029023	652	18673
22	Bhandara Treasury - (4701)	4028942	238	3874
23	Chandrapur Treasury - (4801)	4028964	437	6382
24	Gadchiroli Treasury - (4901)	4028975	434	8700
25	Nasik Treasury - (5101)	4029056	695	12432
26	Dhule Treasury - (5201)	4031145	284	5419
27	Jalgaon Treasury - (5301)	4028990	451	7009
28	Ahmadnagar Treasury - (5401)	4028916	479	7851
29	Nandurbar Treasury - (5501)	4029045	332	3876
30	Amravati Treasury - (6101)	4029163	517	10586
31	Akola Treasury - (6201)	4028920	263	4724
32	Buldana Treasury - (6301)	4028953	313	5381
33	Yavatmal Treasury - (6401)	4029141	469	7422
34	Washim Treasury - (6501)	4029130	181	3018
35	Pay and Accounts office - (7101)	4031985	625	46095
Total			13087	299948

8) Year wise amount deposited under Defined Contribution Pension Scheme transferred to National Pension Scheme through Trustee Bank up to year 2020-2021 :-

Financial Year	Employees Contribution (Rs.)	Employer Contribution (Rs.)	Interest (Rs.)	Total (Rs.)
2007-2008	138994515	138994515	4455185	282444215
2008-2009	506228894	506228894	61118223	1073576011
2009-2010	947888846	947888846	171911639	2067689331
2010-2011	1278971990	1278971990	354523359	2912467339
2011-2012	1803350904	1803350904	605205251	4211907059
2012-2013	2479509991	2479509991	1068410267	6027430249
2013-2014	3861060589	3861060589	1717365334	9439486512
2014-2015	4887866297	4887866297	2614237390	12389969984
2015-2016	513556304	513556304	102605546	1129718154
2016-2017	50706638	50706638	39747242	141160518
2017-2018	78317291	78317291	152537665	309172247
2018-2019	2112875	2112875	8293920	12519670
2019-2020	32444328	32444328	24467382	89356038
2020-2021	35664839	35664839	29331025	100660703
Total	16616674301	16616674301	6954209428	40187558030

9) Amount transferred to Trustee Bank under National Pension Scheme for the period 01/04/2015 to 31/08/2021

Sr. No.	Name of Treasury with code	Treasury code	DTO Reg. No at NSDL e-GIL	Amount transferred from 01.04.2015 to 31.08.2021
1	Thane Treasury -(1201)	1201	4029115	9556949422
2	Raigad-Alibaug Treasury - (1301)	1301	4029071	2616063802
3	Ratnagiri Treasury - (1401)	1401	4029082	2010920718
4	Sindhudurg Treasury - (1501)	1501	4031075	1521412313
5	Palghar Treasury - (1601)	1601	4029196	2670924471
6	Pune Treasury -(2201)	2201	4029060	15024923974
7	Satara Treasury - (2301)	2301	4029093	3410711746
8	Sangli Treasury - (2401)	2401	4031134	3575859329
9	Solapur Treasury - (2501)	2501	4029104	4893971215
10	Kolhapur Treasury - (2601)	2601	4029001	4562280343
11	Aurangabad Treasury - (3101)	3101	4028931	6490934976
12	Parbhani Treasury - (3201)	3201	4029185	1927687446
13	Beed Treasury - (3301)	3301	4031086	2807955595
14	Nanded Treasury - (3401)	3401	4029034	4432787305
15	Osmanabad Treasury -(3501)	3501	4031090	2318790951
16	Jalna Treasury - (3601)	3601	4029174	2366588761
17	Latur Treasury - (3701)	3701	4029012	2675878287
18	Hingoli Treasury - (3801)	3801	4031156	1784034589
19	Gondia Treasury - (4401)	4401	4028986	3195322051
20	Wardha Treasury - (4501)	4501	4029126	1924370581
21	Nagpur Treasury - (4601)	4601	4029023	10570814472
22	Bhandara Treasury - (4701)	4701	4028942	1977902847
23	Chandrapur Treasury - (4801)	4801	4028964	3446663319
24	Gadchiroli Treasury -(4901)	4901	4028975	4517649579
25	Nasik Treasury - (5101)	5101	4029056	7141530045
26	Dhule Treasury - (5201)	5201	4031145	2872701018
27	Jalgaon Treasury - (5301)	5301	4028990	3699486101
28	Ahmadnagar Treasury - (5401)	5401	4028916	3958185033
29	Nandurbar Treasury - (5501)	5501	4029045	2232677274
30	Amravati Treasury - (6101)	6101	4029163	5489441381
31	Akola Treasury - (6201)	6201	4028920	2491036894
32	Buldana Treasury - (6301)	6301	4028953	2778131579
33	Yavatmal Treasury - (6401)	6401	4029141	4103348819
34	Washim Treasury - (6501)	6501	4029130	1581479616
35	Pay and Accounts office - (7101)	7101	4031985	24109069824
36	State Record Keeping Agency	MAHA001	4014721	5161444080
37	Directorate of Accounts & Treasury	000019	3100812	14067123003
Total				179967052759

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

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

1) Contribution deducted from the pay bill passed from the 1st to 18th day of every Month shall be uploaded up to 25th day of that month.

2) Contribution deducted from 19th to the last day of the month shall be uploaded up to 10th day of the next month.

Table No. 1
Budgetary provision of State Record Keeping Agency, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2020-2021	Budgetary Estimates 2021-2022	Revised Estimates 2021-2022	Budgetary Estimates 2022-2023
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 099 New Defined Contribution scheme (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	637.83	817.58	708.06	843.80
	(B) Objectwise Classification.				
	099 New Defined Contribution Pension Scheme				
	Salary	134.81	187.57	162.37	204.45
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	1.86	3.00	2.50	3.00
	Contractual Services	0.00	0.01	0.01	1.00
	Travelling Allowances	0.03	1.00	0.20	1.05
	Office Expenses	2.20	5.00	3.50	5.25
	Rent, Rates and Taxes	21.19	20.00	28.73	28.00
	Expenses on Computerization	0.18	1.00	0.75	1.05
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	477.56	600.00	510.00	600.00
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	637.83	817.58	708.06	843.80
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	637.83	817.58	708.06	843.80

Payment of Pension through Treasuries

Nivruttivetanhini:

'Nivruttivetanhini' is a centrally web based software program regarding the payment and process of pension of the pensioners drawing pension from Treasuries of Maharashtra State Government. The main functionalities of this program are as follows:

- 1) The identification of the pensioners and information regarding the first payment to the pensioners (including commutation and gratuity) is received online from Office of the Accountant General.
- 2) As per the Government Resolution No. **संकीर्ण 2015/प्र.क्र.83/कोषा प्रशा-5, दिनांक 30/12/2015**, pensioners are not required to present themselves personally for the identification at the Treasuries. All documents regarding the identifications are uploaded by the concerned Drawing and Disbursing Officer in the 'Nivruttivetanhini'. The identification of the pensioner is done on the basis of these documents.
- 3) The change statement and the related monthly bill of pension is prepared in the 'Nivruttivetanhini'.
- 4) The life certificate of the pensioners are collected every year in the month of November. These life certificates are then duly registered in the 'Nivruttivetanhini' against the name of each pensioner.
- 5) As per the Government Resolution No. Misc.1015/C.R.24/Try.Admn-5, dated 01/12/2015, Government of Maharashtra approved the submission of Digital Life Certificate by the pensioners through Jeevan Pramaan Pranali developed by National Informatics Centre (NIC).
- 6) Submission of Digital Life Certificate is the additional facility provided to the pensioners for submitting the life certificates.

- 7) 'Nivruttivetanvahini' facilitates the transfer of pension payment orders across Treasuries/Office of the Accountant General.
- 8) All the bills related to the pensions are prepared in 'Nivruttivetanvahini' as per requisite Performa. The pension is directly credited to the respective bank account of the pensioners.
- 9) The pensioners can get the details of the pension received by him in the 'Pensioners Corner' tab provided in the 'Nivruttivetanvahini'
- 10) 'Nivruttivetanvahini' is also able to communicate with outside systems such as 'Sevaarth', 'BEAMS', 'Arthavahini', 'SBI CMP Portal', 'Jeevan Pramaan Portal' and 'System of Accountant General' etc.
- 11) A list of pensioners eligible for Income Tax deduction is obtained from the Pension System. Pensioners submit the details of their saving in the Financial Year to the Treasury which after considering the saving deducts Income Tax and issues Form 16 obtained via website of Income Tax.

The facility of preparing pension cases of the Government servants online has been provided to all Drawing and Disbursing officers who submit pay bills through 'Sevaarth' system. As per GR No.Senive-2014/CR 36/seva-4, dated 02/07/2015 a utility is provided in the 'Sevaarth' to compulsorily prepare and submit all the pension cases through 'Nivruttivetanvahini' which are then submitted to the Office of the Accountant General online.

Table No.1:-

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

S.N	Details	2020-2021		2021-2022 (April 2021 To Oct 2021)		2022-2023	
		No. of pensioners	Amount (in Rs.)	No. of pensioners	Amount (in Rs.)	No. of pensioners	Amount (in Rs.)
1	State Govt. Pensioners	452656	129214996362	446191	86859425401	468500	143318051912
2	Family pensioners	217933	35787980729	219189	25651919078	230148	42325666479
Total		670589	165002977091	665380	112511344479	698648	185643718390

Note: The information for the year 2020-2021 is for 12 months whereas the information for the year 2021-2022 is for 7 months.

Table No. 2

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

S.N	Details	2020-2021		2021-2022 (April 2021 To Oct 2021)		2022-2023	
		No. of pensioners	Amount (in Rs.)	No. of pensioners	Amount (in Rs.)	No. of pensioners	Amount (in Rs.)
1	Other Pensioners (Including Family Pensioners)	152417	55045612346	185421	69316689251	160961	5443209989

Note: The information for the year 2020-2021 is for 12 months whereas the information for the year 2021-2022 is for 7 months.

Information regarding work of Other Offices.

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

- 1) Joint Director (Annya Karyalay): Controller of Inspection Team
- 2) Accounts Officer (Annya Karyalay): Chief of Inspection Team.
- 3) Assistant Accounts Officer (Annya Karyalay).
- 4) Junior Accountant (Annya Karyalay).

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

Total 115 PLAs are active as per the statement of Pay and Accounts Office as on 31.03.2021 in Mumbai. Necessary actions taken by Inspection Unit, Mumbai is as under:

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

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

Sr. No.	Regional Joint Director	Inspected PLAs during 2021-2022 (Up to September 2021)
1.	Konkan Region	00
2.	Nagpur Region	00
3.	Nasik Region	00
4.	Aurangabad Region	00
5.	Amravati Region	00
6.	Pune Region	00

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

(D) Information regarding Pay & Accounts Office, Mumbai

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.

Consistent with financial transactions in respect of State and Central Government arising in Greater Mumbai. This office is divided into several branches.

Audit Branch : This branch deals with salaries and emoluments of Hon. Governor, Chief Minister, Ministers, Speaker, Chairman and Members of both the houses of the Legislature, Judges of High Court, Lokayukta and Uplokayukta etc. In addition to that deals with the medical reimbursement bills, travelling bills of Ex. MLAS and MLCS as well as issue of Income Tax Form 16, salary slips and maintenance of leave account of Hon. High Court Judges and Lokayukta and Uplokayukta.

Further this branch also deals with pay and allowances etc. of Gazetted and Non-Gazetted officers and staff working in Greater Mumbai. In addition pre check of contingencies, grant-in-aid, refund bills, deposits and advances submitted by Drawing and Disbursing Officers of the Government offices and the bills submitted on the basis of authorities issued by Accountant General, Mumbai.

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

Post Audit Section: This section deals with the post audit of the contingency expenditure bills and travelling allowance bills which are below Rs. 25000/-. The discrepancies noticed during the post audit are conveyed to the respective Government offices and follow up of the compliance is taken by this section.

Broad Sheet Section: This section maintains various broad sheets.

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

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

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

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

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

Table No. 1
Budgetary provision of Pay and Accounts Office, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2020-2021	Budgetary Estimates 2021-2022	Revised Estimates 2021-2022	Budgetary Estimates 2022-2023
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 096 Pay and Accounts Office (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	3732.83	4557.31	4270.47	4775.75
	(B) Object wise Classification.				
	096 Pay and Accounts Office, Mumbai				
	Salary	3333.79	3938.18	3673.28	3953.72
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.57	0.60	0.20	0.63
	Telephone, Electricity and Water	22.95	36.40	32.76	24.32
	Contractual Services	29.81	25.00	22.50	40.00
	Travelling Allowances	0.47	4.00	1.54	4.09
	Office Expenses	28.84	35.26	31.73	32.15
	Rent, Rates and Taxes	2.03	50.40	45.36	30.00
	Expenses on Computerization	4.37	17.47	13.10	18.34
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Minor Works	310.00	450.00	450.00	672.50
	Total Charged	0.00		0.00	0.00
	Total Voted	3732.83	4557.31	4270.47	4775.75
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	3732.83	4557.31	4270.47	4775.75

TABLE NO. 2
Work done by Pay and Accounts Office

Sr. No	DETAILS	2020-2021	2021-2022	2022-2023	
1	No. of Controlling Officers	400	240	240	
	Drawing and Disbursing officers	702	706	710	
2	No. of self Drawing and Disbursing Officers	44	54	60	
3	No. of Bills accepted	153292	167905	185685	
4	Daily Average	568	622	688	
Payment of Bills No. and Amount					
5	By Cheque	No. of Bills	4066	1950	2146
		Amount in Lacs	896725	492849	542110
	Book Adjustment	No. of Bills	0	0	0
		Amount in Lacs	0	0	0
	Through Bank (ECS/NEFT)	No. of Bills	10215	6288	7106
		Amount in Lacs	204612	59019	64920
	Via e-Kuber	No. of Bills	139011	159667	176433
		Amount in Lacs	6002038	6525412	7177953
	Total No. of Bills		153292	167905	185685
	Total Amount (In Lacs)		7103376	7077280	7784984
Compilations (Rs. In Lakh)					
6	Receipt entries (By challans)		17478	19944	21938
	Amount in Lacs		684076	400492	440541
	Payment Entries (By Cheques) *		4927	3076	3384
	Amount in Lacs		951345	1262267	1388494
7	No. of Pension Payment Order accepted		1846	3314	2515
	No. of gratuity payment order accepted		3798	9022	9924
	Amount paid for Gratuity payment orders accepted (In Lacs)		22128	51017	56119
	No. of Gratuity payment		3339	6635	7298
	Amount paid for Gratuity payment (In Lacs)		19249	34999	38499
	No. of commuted payment orders accepted		1940	1000	1470
	commuted Payment		1940	1000	1470
	Amount paid for communication payment (In Lacs)		17207	8815	13011

8	Deposits (Rs. in Lacs)			
	No. of Challans	225	272	299
	Amount of Deposits (In Lacs)	491	6342	6976
9	Payment Deposits (Rs. in Lacs)			
	A) No. of Vouchers			
	Major Head 8336	851	902	992
	Major Head 8443	65	18	20
	B) No. of Transfer Entries			
	Major Head 8336	45	7	9
	Major Head 8443	53	22	27
	C) Total amount of Payment			
	Major Head 8336	24135	28150	30965
	Major Head 8443	625	45	49
	10	Pending Cheques Reconciliation (Month)	12	12

(E) Information regarding Functions of Treasuries

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

All District Treasuries which were under the control of Revenue and Forest Department previously, have been brought under the administrative control of Finance Department w.e.f.1955 and Sub-Treasuries w.e.f.1964. Now there are Pay and Accounts Office, at Mumbai, 34 District Treasuries and 323 Sub Treasuries in the State. Out of the total 323 Sub Treasuries, 18 are Higher Grade – 1 Sub Treasuries, 145 are High graded Sub Treasuries and 160 are lower grade Sub Treasuries. The High Grade – 1 Sub Treasuries are managed by Asst. Director & Accounts Officer who belongs to the MFAS (Gazetted Gr. A) Cadre. The High-graded Sub Treasuries are managed by an Asst. Accounts Officer who belongs to the MFAS (Gazetted Gr. B) Cadre. The lower grade Sub Treasuries are managed by Deputy Accountants who come under the control of the regional Joint Directors of Accounts and Treasuries.

The Treasury Officer is in-charge of the District Treasury and the Sub-Treasuries in the district. An Officer of the MFAS (Class-I Jr.) cadre holds the post of Treasury Officer in 28 Districts and Officers of MFAS (Class-I Sr. Dy. Director) hold the post of Treasury officer in the 6 regional Treasuries, viz. Thane, Pune, Nasik, Aurangabad, Amravati and Nagpur. The Treasury Officer is assisted by three Additional Treasury Officers from the MFAS (Gazetted grade B) Cadre.

The Treasury is further divided into following sections:

1. **Administration** – Sevaarth system is introduced for salary of Government employees. Monthly salary is paid through this system to government employees.
2. **Audit** – Treasury Net system has been developed by NIC Pune. There are 34 Treasuries, Pay & Accounts Office, Mumbai & 323 Sub Treasuries working on Treasury Net system. In this system concern DDO submits their bills to audit branch of treasury office. After scrutiny of bills as per Rules mentioned in MTR, BFR & other existing rules laid by government bills are audited by audit branch & make available for payment through cheque branch.
3. **Deposit** – Cheques are presented for payment from concerned PLA administrator. After scrutinynising the purpose of the presented cheque treasury office pass it through tresurynet system with the help of existing rules of government.
4. **Compilation** – Accounting is done with the help of expenditure occurred from audited bills of Treasuries. Treasuries also prepares accounts from various entities like deposits of revenue, tax & non-tax amounts. In this section treasury office prepared monthly account from daily Receipt & Payment & presented same to the Accountant General office.
5. **Pension** – Nivruttivetenwahini has been introduced for pensioner of state government. Monthly bills have been generated through this system & paid to pensioners on the first of every month. While there are many bills related to pensions such as First payment, Commutation, Family pension etc. also prepared with the help of nivruttivetanwahini.
6. **Cheque** – Those bills which were audited by audit branch of treasury, make them available for payment through cheque branch. Cheque section make payment of various passed bills to concerned DDO/employee/pensioner/third party by electronic mode with the help of various system provide by agency banks such as SBI_CMP, e-kuber etc. portals.
7. **Stamp** – The supply of stamp to various vendors across th e treasury office has been made through stamp module System. Vendor deposits the said amount through Challan generated through Grass system. After verification of the said amount deposited by concern vendor treasury office issue stamps to stamp vendors.
8. **Computer** – Computer section has been established to process different systems smoothly. It helps to recover different technical issues related to Treasury Net, Koshwahini, Beams, Grass, Arthwahini, Sevaarth, Nivruttivetanwahini, National pension scheme system, Vetanika, Bill Portal.

9. National Pension Scheme - It's a Defined Contribution Pension Scheme which is applicable to those Government employees whom appointed on or after dt. 01.11.2005 respectively. This scheme was merged to National Pension Scheme from Dt. 01.04.2015. This system includes Registration of Applicants, accounting of deductee & drawing amounts of beneficiaries. Also consolidated contributions of govt. employees are maintained & disbursed through agency banks to NSDL.

The working of the District Treasuries and Sub-Treasuries is periodically reviewed through inspections conducted by the Director of Accounts & Treasuries or Joint Director of Account and Treasuries of the concerned Region. The detailed inspection is carried out by them. It covers all the points in the questionnaire prescribed by Government for the purpose. In addition to this, the Collector of the District also inspects the strong room of the Treasuries every year in the month of March.

The Accountant General (Audit), Maharashtra (Mumbai & Nagpur) inspect the Treasuries and Sub Treasuries every Year. The Accountant General Publishes an Annual Report on the Functioning of Treasuries and submits it to the Finance Department, Government of Maharashtra.

Table No. 1
Budgetary provision of Treasury Establishment.

(Rs. in Lacs)

Sr. No.	Particulars	Actual Exp 2020-2021	Budgetary Estimates 2021-2022	Revised Estimates 2021-2022	Budgetary Estimates 2022-2023
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 097 Treasury Establishment (Committed)				
	Charged	0.00	0.00	0.00	0.00
	Voted	17414.74	20719.70	21070.61	22529.92
	(B) Objectwise Classification.				
	097 Treasury Establishment				
	Salary	15162.34	17480.91	17156.41	18954.19
	Wages	10.19	11.48	11.48	12.05
	Overtime Allowances	0.73	2.15	0.93	1.35
	Telephone, Electricity and Water	179.32	229.61	207.61	229.61
	Contractual Services	17.63	220.81	103.39	320.81
	Travelling Allowances	49.67	134.64	93.21	141.37
	Office Expenses	447.15	717.69	893.53	753.58
	Rent, Rates and Taxes	69.71	71.48	68.16	73.48
	Expenses on Computerization	1478.00	1850.91	2535.89	2043.46
	Petrol, Oil and Lubricants	0.00	0.02	0.00	0.00
	Professional Services	0.00	0.00	0.00	0.02
	Total Charged	0.00	0.00	0.00	0.00
	Total Voted	17414.74	20719.70	21070.61	22529.92
	(C) Sources of Finance				
	Charged	0.00	0.00	0.00	0.00
	Voted	17414.74	20719.70	21070.61	22529.92

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

Sr. No.	Particulars	2020-2021	2021-2022
1	2	3	4
1	No. of Drawing & Disbursing Officers		
	District Treasury	6582	6706
	Sub-Treasury	7218	7396
	Total	13800	14102
2	No. of Gazetted Officers who present their own bill in the form of Gazetted Officer's Bill at Treasury		
	District Treasury	120	121
	Sub-Treasury	308	351
	Total	428	472
3	No. of Bills accepted		
	District Treasury	1090552	1159468
	Sub-Treasury	643067	673331
	Pensioner's Bills	145133	151511
	Total	1878752	1984310
4	Average Bills Received	9406	10103
5	Payment of Bills		
	By Cheque	148863	162576
	By Cash	0	0
	Through Banks	1331871	1411357
	Total	1480734	1573933
6	Compilation		
	Receipt Entries	1041623	1118849
	Amount (In Lakh)	2350554	2838612
	Payment Entries	1904470	2108038
	Amount (in Lacs)	21357749	30080951
7	No. of Pension Payment orders accepted.		
	Maharashtra State	41025	48926
	Central	3	3
	Other States	102	126
	Total	41130	49055
8	No. of Gratuity Orders accepted		
	Maharashtra State	56417	60060
	Central	0	0
	Other States	24	27
	Total	56441	60087

9	No. of Payments of Gratuity		
	Maharashtra State	54691	59179
	Central	1200	1500
	Other States	24	30
	Total	55915	60709
10	No. of Commutation Payment Orders accepted		
	Maharashtra State	37441	41493
	Central	0	0
	Other States	21	27
	Total	37462	41520
11	Commutation Payment		
	Maharashtra State	34222	37806
	Central	0	0
	Other States	23	26
	Total	34245	37832
12	Deposits		
	No. of Challans	180693	197361
	No. of Transfer Entries	224	263
	Total Amount of Deposits (Amt. in Lacs)	1561128	3227152
13	Payment of Deposits		
	No. of Challans	39996	42967
	No. of Transfer Entries	79	98
	Total Amount of Deposits (Amt. in Lacs)	790670	1754125
14	Pending Cheques reconciliation (Months)	0	0
15	Stamps		
	No. of Stamps Transactions		
	Judicial	96159	102711
	Non Judicial	1128167	1372005
	Total	1224326	1474716
	Value of Sold Stamps (Amt. in Lakh)		
	Judicial	17433	19486
	Non Judicial	60386	67383
	Total	77819	86869

GOVERNMENT CENTRAL PRESS, MUMBAI
