



GOVERNMENT OF MAHARASHTRA

PERFORMANCE BUDGET 2022-2023

**FINANCE DEPARTMENT (PROPER)
MANTRALAYA
(PUBLICATION No. 1)**



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**THE LIST OF PERFORMANCE BUDGET
PUBLISHED BY FINANCE DEPARTMENT**

1. Finance Department (Proper) Mantralaya
2. Finance Department (Accounts and Treasuries)
3. Finance Department (Goods and Service Tax)
4. Finance Department (State Lottery)
5. Finance Department (Insurance)
6. Finance Department (Local Fund Audit)

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CONTENTS

	Page No.
Introduction	
1. Budget Wings, Ways & Means and Resources Section	1
2. Staffing Pattern Section	4
3. Public Sector Enterprises Section	4
4. Finance Commission, Vima Prashasan, Arthabal and Loan and Guarantee Control Cell	4
5. Expenditure Wing	6
6. Administration Wing	8
7. Accounts & Treasuries Wing	8
8. Public Accounts Committee Section	8
9. Financial Rules and Procedures (Viniyam) Section	8
10. Taxation Wing	10
11. Sales Tax Administration Wing	10
12. Services Wing	10
13. Pay Revision Section	11
14. Computer Section	12
15. Outcome Budget Section	12
16. Other Branches	12

TABLES

Table No. 1 : Programme wise details of Total Budget Estimates/Financial Requirements and Sources of Finance
Table No. 2 : Financial Requirements : (A) Activity Classification, (B) Object wise classification,
Table No. 3 : Financial Requirements (C) Sources of Finance (Voted & Charged)
Table No. 4 : Posts and Pay-scales
Table No. 5 : Personnel Summary

INTRODUCTION

1. The main functions of Finance Department :—

- (a) Mobilising of Financial Resources.
- (b) Ensuring raising of requisite funds.
- (c) Ensuring that the public revenue so raised is spent in furtherance of the general policies of Government in an economical manner.
- (d) To advise Government in all matters involving financial implications.
- (e) Preparation of Annual Budget etc.
- (f) Pay and Allowances so also other service conditions of State Government Employees.

2. The subject dealt with in Finance Department have been grouped in the following 16 Wings :—

1. Budget wings, Ways & Means and Resources Section
2. Staffing Pattern Section
3. Public Sector Enterprises Section
4. Finance Commission,Vima Prashasan, Loan and Guarantee Control Cell & Arthabal Wing
5. Expenditure Wing.
6. Administration wing
7. Accounts & Treasuries wing
8. Public Account Committee Section
9. Financial Rules and Procedures Section (Viniyam)
10. Taxation Wing
11. Sales Tax Administration Wing
12. Services wing
13. Pay Revision Section.
14. Computer Section.
15. Outcome Budget Section
16. Other Branches -
 - (a) Small Savings Branch, (b) Lottery Branch.

In each wing, only requisite number of Desks have been formed and the subject have been distributed among the Desks. These are working under the supervision of Joint/Deputy Secretaries.

3. The following Departments/Offices are under the Administrative control of the Finance Department :—

1. Commissioner State Tax.
2. Maharashtra Sales Tax Tribunal.
3. Directorate of Accounts and Treasuries.
4. Directorate of Insurance.
5. Directorate of State Lotteries.
6. Directorate of Local Fund Audit.

The activities of above Offices/Department are given in their separate performance Budget Publication.

1. BUDGET WING, WAYS AND MEANS & RESOURCES SECTION

BUDGET WING :

One of the important functions entrusted to the Finance Department is to prepare the Annual Budget of the State Government based broadly on the statutory and procedural requirements of the Constitution and present it to the State Legislature. The preparation of the Budget is done by the Finance Department with the help of various Administrative Departments. This work is done by the Budget Wing of the Finance Department.

Administrative Reforms Commission and High level Expert committee under the chairmanship of Dr. Rangrajan and also the 12th Finance Commission has recommended the merge of plan and Non plan expenditure in the budget. Considering these recommendations and the facts that planning commission has been converted into NITI Aayog and there will be no Plan after the end of 12th Five year plan, Government of India has decided to merge the Plan and Non plan expenditure from the Financial year 2017-18. In line with the Government of India, State government has also decided to merge the Plan and Non Plan expenditure from the financial year 2017-18. Therefore the budgetary expenditure classified and shown as “ Committed Expenditure ” and “ Scheme Expenditure ” and similarly as “ Revenue Expenditure ” and “ Other (capital, debt) Expenditure ”.

First part of the Budget relates to preparation of estimates of “ Normal Receipts”, “ Standing Charges ” (Committed Expenditure). On the basis of study and analysis of the past actuals and based on existing rates of taxation and sanctions of Government, the estimates in prescribed forms are required to be prepared by the various Estimating Officers/Controlling Officers and forwarded to the respective Administrative Departments. The Administrative Department scrutinize these estimates and send them to Finance Department with their remarks/modifications. These estimates are scrutinized in the Budget Wing of Finance Department on the basis of data made available and such other information or data as can be procured. On the basis of estimates thus scrutinized and finalized, what is known as a “ Standing Charges Budget ” emerges.

In addition to the “ Standing Charges Budget ” certain other expenditure on (Committed Expenditure) side which is not covered by existing sanctions or approved patterns or expenditure relating to new schemes is also required to be provided in the Budget. Expenditure on such item, is characterized as “ New Expenditure ” or expenditure on “ New Services”. Items involving a recurring annual expenditure of Rs.2 lakhs and above or non-recurring expenditure of Rs.20 lakhs and above is included in “ Section-I New Item”, and this requires approval of the Legislature. There are other items of new expenditure below the above referred monetary limits which are known as “ Section-II New Item”. The (Committed Expenditure) Section-I and Section-II New Items are processed by the Administrative Departments in consultation with the Finance Department as per a prescribed schedule. The new items to be included in the budget are finalized keeping in view of their relative importance and urgency and resources available by the Minister (Finance) in consultation with the concerned Ministers, State Ministers and others. Once the (Committed Expenditure) new items are scrutinized and included in the budget, the (Committed Expenditure) part of the Budget is finalized.

After the finalisation of Scheme Expenditure and Committed Expenditure, the Budget for the concerned year is approved by the Council of Ministers and is ready to present in the Legislature. Deficits reflected in the budget have to be covered by additional measures of

taxation or mobilization of other receipts. Government may also announce certain concessions or tax relief. These are not reflected in the Budget but are included in the Budget Speech of the Minister Finance.

BUDGET DISTRIBUTION SYSTEM :

The Finance Department with the help of National Informatics Centre (NIC), Pune has developed the Budget Estimation, Allocation and Monitoring system. The system allows the Administrative Departments to release the funds to their Controlling Offices according to the Monthly Cash-Flow Projections. The Controlling Officers in turn make available the budgetary grants to the DDO. The DDOs are required to print an authorisation slip and attach the same with the bill while submitting the same to the treasury. This system has helped to bring in financial discipline as well as to have proper control on the expenditure amongst all departments. The system has come into force from 1st July 2007. The budgetary provisions have been allotted to all departments, Controlling Officers and Drawing and Disbursing Officers through electronic mode by this Budget Distribution System.

SUPPLEMENTARY DEMANDS :

Demands for new expenditure not provided for in the original Budget or provided inadequately have to be brought to the notice of the Legislature by the way of Supplementary Demands. The demands for the recoupment of the advances from the Contingency Fund drawn are also required to be presented to the legislature. Such demands are normally presented thrice before the legislature.

CONTINGENCY FUND :

This fund is established under the provision of article 267 (2) of the constitution for unforeseen expenditure, and it is being recouped from Consolidated fund of the State. State Government is obliged to spend during the course of the year on some unforeseen but urgent item of expenditure constituting “ **New Service** ” not provided for in the Budget. Since the Legislature is not in session throughout the year, advances are drawn from the Contingency Fund. Approval of the Expenditure Priority Committee is required to draw an advance from the Contingency Fund. Advance from the Contingency Fund is recouped by presenting Supplementary Demand/Appropriation to the Legislature. This fund moves cyclically from advance to recoupment. The Contingency Fund is set up under Article 267(2) of the Constitution and regulated by rules framed by Government in this behalf. Contingency Fund forms a separate part of Government Account. The corpus of the Fund is Rs.150 Crores.

PERFORMANCE BUDGET :

In pursuance of the advice of the Government of India, the State Government has introduced the performance budget since 1970-71. The performance budget for all the Functions/Programmes of the various Mantralaya Departments is circulated to the members of the Legislature every year. The performance budget essentially seeks to correlate the financial and physical aspects of each programme or activity so that input output relationship is established. Accordingly, the performance budgets are required to be continuously reviewed and improved upon so that the objectives in view are achieved. This work requires continuous study of the working of the various functions of Government which is being attended by Budget Wing of the Finance Department.

WAYS AND MEANS DESK :

The important work of this branch is to keep watch on daily transaction of the State Government maintained by the Reserve Bank of India and to find out the reasons for the change in the daily transaction of State Government and maintain the ways and means position in order. To avoid excesses expenditure and to keep ways and means advances in limits is also expected from this branch. The limit given by the Reserve Bank of India is as below :—

(Rs. in crore)

(Maximum Limit)

General Ways and Means Advance (from 01 February, 2016)

3,385.00

However, in the wake of the global epidemic of Covid -19, the above Rs.3,385 crore has been capped at Rs.5,416 crore. But this facility is only available till March 31, 2022.

The above mentioned advance limit is restricted up to a maximum of 3 months from the date of taking advance. The interest charged for above mentioned period will be equal to repo rate. In case WMA outstanding continues for more than three months from the date of such advance, a higher interest of repo rate plus 1% will be charged.

Special Drawing Facility (SDF) :

This limit is restricted to the amount of 95 % of the total amount invested in the 91/182 days Treasury Bills of the State Government and the incremental investment done in current fiscal year in the Consolidated Sinking Fund (CSF) and Guarantee Redemption Fund (GRF). For this facility interest charged by Reserve Bank of India is as follows :—

Sr. No.	Special Drawing Facility	Interest Rate
1	The incremental investment done in current fiscal year in the Consolidated Sinking Fund (CSF) and Guarantee Redemption Fund (GRF)	Repo Rate - 2 %
2	91/182 day treasury investment	Repo Rate - 1 %

The open market borrowing operations are also done by this branch.

RESOURCES SECTION :

This desk attends to one of the important tools of the financial management, namely advance estimation of receipts & expenditure for projection of resources for Annual Plan. The size of the Annual Plan and the Five Year Plan are determined by the availability of the resources available. For this purpose an estimate of resources available for funding the plan programmes has to be made. This estimate is prepared for the entire plan period, after taking into consideration the committed level of Non-Plan Expenditure, including commitments on account of earlier Plan Schemes, maintenance of assets etc. In addition, the estimate of resources is prepared every year for the Annual Plans.

Government dues relating to tax revenue, non-tax revenue, and loans and advances are collected/recovered by the Administrative Departments through their Heads of the Department. Periodical information regarding these dues and recoveries are collected from the concerned Administrative Departments with a view to improve the recovery of Government dues. A record of commitments and possible improvements & worsening in the resources position during the course of the year is maintained and reviewed from time to time. Issue instructions to concerned revenue earning department for addition Resource Mobilisation.

2. STAFFING PATTERN SECTION

For keeping the administrative expenditure proportionate to the revenue receipts of the state and effective implementation of Development programmes in the State it has been decided *vide* G.R. dated 11/02/16 that the revised staffing pattern of the administrative departments should be finalized. It has also been made compulsory for administrative departments to finalize the Revised Final Staffing Pattern and get it approved by High Power Committee. Accordingly to finalize revised staffing pattern, guidelines have been issued *vide* GR.Dated 29/06/17.

The proposals of revised staffing pattern, new post creation, filling up posts etc. submitted by different departments/offices are scrutinized and submitted to sub-committee formed by Government Resolution dated 9.6.2017 After incorporating recommendations and views of the Subcommittee, the proposals are submitted to the High power committee for approval. Till date revised staffing pattern of 64 departments/offices have been approved by the High power committee.

3. PUBLIC SECTOR ENTERPRISES SECTION

In order to monitor and view the functioning of the State Public Enterprises and to provide effective guidance to them in the discharge of their functions, the State Government has established Public Sector Enterprises Section in Finance Department. A list of 55 Public Sector Enterprises under the jurisdiction of the State Government has been finalised *vide* Government Resolution dated 27th July, 2003.

The general administrative control of the Public Enterprises is being exercised by the concerned administrative departments and as these public sector enterprises have been set up for various purposes, their day to day activities and programmes are diverse. The policies regarding capital budget, secure investment of additional funds of enterprises, dividends to be paid to State Government by profit making enterprises, annual accounts/reports, review of loss - making enterprises to reduce their losses, setting up projects/subsidiaries in joint ventures, revision of salary/salary of officers/employees on contract, sanction of various allowances like bonus and *ex-gratia* payment, staffing pattern of employees and the facilities to be made applicable to the Chairman and Vice Chairman of public sector undertaking are finalised by the section.

4. FINANCE COMMISSION, VIMA PRASHASHAN, ARTHABAL, LOAN AND GUARANTEE CONTROL CELL

FINANCE COMMISSION CELL :

The following work is handled by Finance Commission desk :—

A. Central Finance Commission

1. Collect the information relating to receipts and expenditure and other information from various Department, Offices and Corporation as demanded by the Finance Commission and consolidate it and submit to the Commission.

2. Preparation of the State's memorandum with reference to the terms of reference of the Commission and submit it to the Central Finance Commission.

3. Process the recommendations made by the Finance Commission which are accepted by the Government of India and release grants received as per the recommendations of Central Finance Commission.

- B.** 1. Fiscal Responsibility and Budgetary Management Act and its rules.
2. Implementation of the Act and submission of following Financial statements along with Budget documents to the Legislature—
(A) The Medium Term fiscal policy statement and
(B) Fiscal Policy Strategy Statement.
and also submit Half Yearly Report of State Finance as per above Act.

C. State Finance Commission.

1. Constitute State Finance Commission, appointment of Chairman & Member of the Commission.
2. Establishment and budgetary work of Finance Commission.
3. Place commission report and Action Taken Report on both the houses of Legislature.
4. Action on the State Finance Commission Report.

VIMA PRASHASHAN :—

Following matters are dealt by this section :—

- (1) All matters including establishment matters pertaining to the Directorate of Insurance.
- (2) Matters pertaining to the State Government Employees Group Insurance Scheme.
- (3) Judicial matters of Directorate of Insurance.
- (4) Matters related to Audit Paras/ Report of Directorate of Insurance.
- (5) Matters related to Government Insurance Fund.
- (6) Matters pertaining to the State Government Employees Group personal Accidental Insurance Scheme.

LOAN SECTION

ARTHBAL :—

The desk deals with following subjects—

1. Policy decision regarding loan to be obtained from the financial institution excluding open market borrowings.
2. The co-ordination work related to Finance Department in respect of Externally aided projects including World Bank projects.
3. The examination of proposal related to raising of funds through the bonds by PSUs and other institutions under the State Government.
4. This desk acts as “ Nodal Agency ” for Rural Infrastructure and Development Fund Programme.
5. Co-ordination of the Accelerated Irrigation Benefit Programme in Finance Department.

6. The cases related to investment, funds etc. of the Merged / Princely State after amalgamation as well as the asset and liabilities.

7. Policy matter cases regarding loan received and loan to be obtained from Central Government.

8. The work related to State Reorganization Act, 1956 and 1960.

9. The policy matter in regard to raising of loan by Administrative Department of Mantralaya.

10. The proposal of Government Guarantee and guarantee fee received from administrative departments.

11. Proposals of invocation of guarantee.

12. Court matters regarding Government guarantee.

13. To monitor the financial position of the borrowing institutes which obtain loan against government guarantee.

LOAN AND GUARANTEE CONTROL CELL :—

The desk deals with following subjects :—

1. To keep the accounts (with principal and interest) and collection of information regarding loans raised by State Government.

2. Loan From the Central Government :- An important function of the Lone & Guarantee Monitoring Cell is to keep records of loans received by the State Government from the Central Government. The budget provision of repayment of this loan and interest thereon is made by the Loan & Guarantee Monitoring Cell. The amount is adjusted through book adjustment by the Accountant General. It is the duty of the Loan & Guarantee Monitoring Cell to monitor the adjustments made by the Accountant General from time to time.

3. To maintain the accounts (with principal and interest) of loans disbursed by the various Administrative Departments and the accounts of capital investment. All the old loans and new loans given by Administrative Departments are recorded institution wise in BEAMS (MAHARUN) software and follow up with the administrative departments for recovery of Loan is taken up.

4. To keep registers of guarantee given by the Government and submitting the statement of guarantee given by the Government to the legislature assembly for the previous year 1st April to 31st March.

5. To execute Guarantee Deed for all government guarantees given . Examine the reports and monitor financial position of such borrowing institutes.

6. Issue the demand notice about guarantee fees, monitor financial position of borrowing institutes, to keep the register of the notice and watch the recovery of the guarantee fees.

7. Keeping institution wise accounts of guarantee given and guarantee invoked and reconciled it with administrative departments and financial institution.

5. EXPENDITURE WING

Rule 11 of the Rules of Business requires that all proposals except those which are covered by delegation of power made to the administrative departments are referred to the Finance Department for scrutiny and approval. In order to avoid delays and to ensure smooth

functioning of Government offices and timely implementation of various programmes, certain financial powers have been delegated by Finance Department to the administrative Departments. Despite this delegation, proposals in a large number come to the Finance Department for scrutiny either because they are outside the purview of delegation, or the prescribed procedure is being relaxed in a way which will involve loss of revenue or because there is no budget provisions to cover the expenditure. The work of financial scrutiny of these proposals is done in the Expenditure Division.

The proposals received in the expenditure division can be broadly classified as follows :—

(a) Proposals involving new policy measure including legislative measures which are likely to effect on State's finances.

(b) Proposals for sanctioning financial assistance in the form of loan, subsidy and grant-in-aid to individuals and institutions those for investment in the form of share capital contribution to various statutory and non-statutory Corporations and Co-operative Organisations.

(c) Proposals for sanctioning new posts, office expenses and purchase of equipment, vehicles etc. on Plan and Non-Plan Schemes.

(d) Proposals for additional expenditure on existing schemes due to reorganisation of Department at various levels, purchase of additional equipment, vehicles etc. for existing organisations or replacement of old equipment, vehicles etc. and proposals for improvement in emoluments and other financial benefits to the employees of aided institutions.

(e) The proposals relating to the payment of compensation in exercise of the various Acts, proposals relating to fixing of prices of various products.

(f) Proposals relating to various relief measures and rehabilitation of flood/project affected persons.

(g) Proposals for write off of losses incurred under various schemes.

(h) Proposals for additional delegation of powers.

(i) Scrutiny of Rural Water Supply Schemes including World Bank Assisted Water Supply Schemes to accord Administrative/Revised Administrative approval to the same.

(j) To attend the various committee meetings convened by the Department for implementation of the schemes concerning with the Department.

Scrutiny of the above proposal is done on the basis of the information and justification furnished by the Administrative Department and the information available in the Finance Department. If it is found that the available information is insufficient to arrive at a decision regarding the technical, administrative and financial viability of the proposal, it is referred back to the concerned Department for furnishing additional information. Detailed instructions regarding the manner in which expenditure proposal, which are being submitted to the Finance Department for concurrence, have been formulated and have been issued under the Chief Secretary's demi-official letter No.Sankeerna/Sandarbh Kramank 3044/89/Prashasan-1 dated the 1st December, 1990 addressed to the Additional Chief Secretaries/Principal Secretaries/Secretaries of all Mantralaya Departments.

A proposal is generally examined with reference to its objective, necessity and urgency vis-a-vis Government policies and priorities. If it is found to be acceptable in principle, detailed scrutiny of the expenditure involved is done item wise by them. The expenditure is then admitted after considering the budgetary and resources aspects.

For considering budgetary and resources aspects it is generally examined whether :-

- (I) The expenditure should be treated as Plan or Non-Plan.
- (II) Sufficient budget provisions is available.
- (III) It does not violate economy orders.

Whenever proposals for which no budget provisions exists are received during the course of the year the Departments concerned are advised suitably to obtain Contingency Fund advance/put up Supplementary Demand (after obtaining Expenditure Priority Committee's approval) or postpone the expenditure, for the next year depending upon the urgency of the proposals and availability of resources.

6. ADMINISTRATION WING

All establishment matters of posts on Secretariat level, Budgetary matters and House-keeping matters of Finance Department (Proper) as well as Lottery branche are looked after by the desks in this wing. There are twelve vehicles for the Finance Department (Proper).

7. ACCOUNTS AND TREASURIES WING

All establishment matters including departmental enquiries, Court Matters, writ petitions, appointments, promotions and transfers etc. pertaining to the employees and officers of the Directorate of Accounts and Treasuries and Local fund Directorate and the work of updating and amending of the Maharashtra Treasury Rules, 1968, cases pertaining to policy matters of these Rules received from the Government Department. Are dealt in this Section.

8. PUBLIC ACCOUNTS COMMITTEE SECTION

The Finance Department has following role to play *viz.*

(a) To submit the Comptroller and Auditor General of India's Report to Legislature after approval of the cabinet & Governor.

(b) To assist the Public Accounts Committee in its deliberations. The Secretary (A. & T.), Finance Department attends the meetings of the Committee.

(c) To ensure generally that the Committee's recommendations in regard to the financial matters are implemented speedily.

(d) To pursue to the concerned departments in Mantralaya as well as Finance Department desks to take immediate action on all reports of Comptroller and Auditor General [Finance Accounts, Appropriation accounts, General and Social Sector (Civil), Revenue Sector, State Finance, Annual Technical inspection Report (Local bodies), Public Sector Undertakings and Economic Sector].

9. FINANCIAL RULES AND PROCEDURE (VINIYAM) SECTION

1. Bombay Financial Rules 1959 —

(Financial Publication No. 1)

Files on various subjects containing the provisions in the Bombay Financial Rules, 1959 and the General Circulars issued, are attended in this desk.

2. Maharashtra Contingent Expenditure Rules, 1965 —

(Financial Publication No.V)

Files on various subjects containing the provisions in Maharashtra Contingent Expenditure Rules, 1965 and the General Circulars issued, are attended in this desk.

3. Manual of Financial Power 1978—

In order to carry out Government activities with efficiency, various rules are enforced. Various powers have been delegated to different categories of officials under these rules. In order to implement delegated powers effectively and to increase competency in the Administration and also to expedite the implementation of development schemes, Government have entrusted financial powers to different categories of officials of all the administrative departments, under the Manual of Financial Power, 1978 Part I and Part II. In the Part I of the said Manual, every department has been entrusted with uniform powers, whereas, in the second part, certain special powers have been delegated to some of the departments after taking into account their specific nature and duties. Part-I of Manual of the Delegation of Financial Powers is published by the Finance Department, whereas, Part-II is published by the departments concerned.

- The Part-I : of Manual of Financial powers, 1978 has been divided into five sub-sections *viz.*
- Sub-Section-I : Powers delegated under Bombay Financial Rules, 1959,
- Sub-Section-II : Powers delegated under Maharashtra Contingent Expenditure Rules, 1965,
- Sub-Section-III : Powers delegated under Maharashtra Budget Manual, 1977.
- Sub-Section-IV : Powers delegated for Miscellaneous items of Expenditure.
- Sub-Section-V : Powers delegated under Maharashtra Public Works Manual, 1970.

The powers delegated under the above mentioned sub sections have been revised extensively *vide* Government Resolution, Finance Department, No.viapro-2013/CR-30/2013/Viniyam, dated 17 April 2015.

4. Committee for delegation of Financial Powers :

With a view to assist Government to take decision in the matter of delegation of powers under Part-II, a separate Committee for delegation of Financial Powers is reconstituted *vide* Government Resolution, Finance Department No.DFP-10.05/CR-40/05/Viniyam, dated 2nd September, 2005. The Departments which require special powers for their specific works, duties they submit their proposals to this committee through Finance Department. Such proposals are scrutinized by the Finance Department and put up before the Committee for consideration. The Committee considers the proposal and submits its recommendations to Government for approval. After Government's approval, orders for delegation of powers are issued by the department concerned with the concurrence of Finance Department. Part - II of delegation of Financial Power Manual is thus published by the department concerned with the concurrence of Finance Department.

5. Government Vehicle Policy :

According to Government Resolution No. Vahan-1000/C.R.65/2001/Viniyam, dated 10/9/2001 the policy of use and admissibility of the Government Vehicles has been decided. The state level Vehicles Review Committee has been appointed and the function of this committee is to take review of the vehicles of Government offices and departments and the necessity of Government Vehicle to Government departments and offices is finalized by this committee.

6. Advances :

Policy matters of different types of advances *i.e.* House Building, Vehicle, Festival, Computer etc. are dealt in this section.

10. TAXATION WING :

Taxation branch handle following acts and rules and matters in this regards:-

- (1) Maharashtra Value Added Tax Act, 2002.
- (2) Maharashtra State Tax on Professions, Trades, Callings and Employment Act, 1975.
- (3) Maharashtra Goods and Services Tax Act, 2017.
- (4) The Chit fund Act, 1982.

In addition to the above, following subjects are handled by Taxation branch :—

- (1) Preparing the Policy on the Strategic matters of Goods and Services Tax.
- (2) Amendments and issuing Notifications related to Acts administered by the State Tax Department.
- (3) Computerization of Sales Tax Department, its Administrative and expenditure related matters.
- (4) Matters related to Public Accounts Committee and its meeting and compliance to the objections raised in Revenue Report of Comptroller and Auditor General of India.
- (5) Judicial matters related to the above mentioned Acts and rules such as to file Writ Petition, appointments of advocates, sanctioning advocates fees, appeal matters, review of judgement etc.

11. SALES TAX ADMINISTRATION WING :

All establishment matters of Officers and Employees of Goods and Services Tax Department and Chairman and Members of Maharashtra Sales Tax Tribunal and house-keeping matters, Budgetary matters are dealt with in this wing.

12. SERVICES WING :

This wing deals with the cases relating to the service rules of Government employees. Services wing deals with subjects like pay, dearness allowance, leave, suspension, follow-up of pending pension cases, pension scheme as well as new contribution pension scheme etc. which are mainly related to Government servants.

Also the cases relating to the Compensatory Allowance, such as Travelling Allowance, House Rent Allowance, Compensatory Local Allowance for high cost of living etc. are being handled by this wing.

A number of proposals relating to service matters are forwarded to the Finance Department :

- (i) When they are not covered by the provisions of the existing rules, and therefore relaxation of rules is necessary.
- (ii) When they are not covered under the delegated powers made to subordinate authorities and therefore, approval of Finance Department is necessary; or
- (iii) Where no delegation of powers has been made under the existing rules to any of the authorities subordinate to Government, and therefore the proposals have been submitted for the approval of the Government.

All services proposals on receipt in Finance Department are examined with at most care to ensure equitability through uniformity of decisions in cases of similar nature coming from different departments. While doing so, the financial implications are taken into account. Besides, the basis of service rules being, generally speaking, the Government of India's Rules, efforts are made to keep in alignment with the Government of India's decisions in similar cases.

SIMPLIFICATION OF BOMBAY CIVIL SERVICES RULES, 1959.

Government has decided that the present Bombay Civil Services Rules, in two volumes, should be replaced by separate set of rules on each subject, namely :—

- (1) Maharashtra Civil Services (General conditions of services) Rules,
- (2) Maharashtra Civil Services (Pay) Rules,
- (3) Maharashtra Civil Services (Joining Time, Foreign Service and payments during Suspension, Dismissal and Removal) Rules,
- (4) Maharashtra Civil Services (Leave) Rules,
- (5) Maharashtra Civil Services (Pension) Rules,
- (6) Maharashtra Civil Services (Commutation of Pension) Rules,
- (7) Maharashtra Civil Services (Honorarium, Fees, Compensatory Local, House Rent and other Allowances) Rules,
- (8) Maharashtra Civil Services (Travelling Allowances) Rules.

Out of these, rules at Sr. Nos.1 to 6 have already been published. Simultaneously rules regarding commutation of pension have also been published in a book form. Reprinting have also been done in respect of rules at Sr.Nos.(1) to (6). Marathi Revised edition has also been published. The work of publication relating to the rules at Sr.No. (7) and (8) is already started.

The employees who are recruited on or after 1st November 2005 in the services of the State Government, Recognized and Aided Educational Institutions, Non-Agricultural Universities and affiliated Non-Government Colleges and Agricultural Universities and also in services of Zilla Parishadas, a New Defined Contribution Pension Scheme on the lines of Government of India is made applicable to them. Hence, the existing Pension Scheme *i.e.* Maharashtra Civil Services (Pension) Rules, 1982 and Maharashtra Civil Services (Commutation of Pension) Rules, 1984 and the existing General Provident Fund Scheme (GPF) will not be applicable to these employees.

The State Government has joined the National Pension Scheme of Government of India *vide* Government resolution dated 27.08.2014.

13. PAY REVISION SECTION :

This Section deals with the following cases :—

- (a) To take policy decision regarding revision of pay scale/pay band and dearness allowance of the Government servants as well as other eligible employees.
- (b) To prescribe revised pay scale/pay band and dearness allowance and to enact provision with regard to implementation of revised pay scale, pay band and to interpret the same.
- (c) To deal with proposals of upgradation of pay scales/pay band.
- (d) Revision of pay scale/pay band.

14. COMPUTER SECTION :

To computerise the work in the Finance Department, a separate Computer Section has been created. This section implements the applications provided by Directorate of Information Technology (DIT) and is also responsible for updating of State Government and Department's website. It is responsible for all matters relating to computer training within the department and to implement e-office. This section helps all sections of the department at all stages to implement E-governance.

The important work related to pay bills, Income Tax, E-mantra applications have been computerized. The information related to Right to Information Act, 2005 has been made available on State Government and Finance Department website which also includes important Government Resolutions, Circulars and Publications. Process of uploading important publications and Government resolutions is in progress.

15. OUTCOME BUDGET SECTION :

Outcome Budget Section reviews the Outcome of expenditure incurred on the selected flagship schemes being implemented by the various Government Departments.

In order to achieve the objectives of the public utility schemes, it is necessary to develop processes for identifying activities required for implementation within timeline earmarked therefore and expenditure incurred every year by the Government there upon. While incurring such expenditure, it is necessary to carry out evaluation of the expected achievements, identification of roadblocks in the implementation, address these roadblocks to make schemes more public oriented and to reach out its benefits to the maximum people, which will enhance their quality of life and result in overall development of community and human. The schemes are required to be monitored in light of actual achievement of the scheme objectives. For this purpose, it is necessary to develop feedback mechanisms in order to understand the public reach of the Government schemes and the utilisation of assets and services created out of Government budgetary provisions. Due to this, public utility of scheme can be assessed and wherever necessary, policy level changes and achievement of outcomes in terms of determined objectives of scheme will be possible.

16. OTHER BRANCHES :

A separate performance Budget for Lottery, Sales Tax, Directorate of Accounts and Treasuries, Directorate of Local Fund Audit and Directorate of Insurance is also presented.

तक्ता क्र.1/TABLE NO.1												
एकूण अर्थसंकल्पीय तरतूदीबाबत कार्यक्रमानिहाय तपशील, वित्तीय आवश्यकता व वित्तीय व्यवस्थेची साधने												
Programmewise details of Total Budget Estimates, Financial Requirements and sources of Finance												
सचिवालय-सर्वसाधारण सेवा Secretariat-General Services.												
कार्यक्रम Programme	प्रत्यक्ष रकमा 2020-21 Actuals amount 2020-21			Budget Estimate 2021-22			सुधारित अंदाज 2021-22 Revised Estimates 2021-22			अर्थसंकल्प 2022-23 Budget Estimates 2022-23		
	महसूल Revenue	भांडवली व ऋण Capital & Debt	एकूण Total	महसूल Revenue	भांडवली व ऋण Capital & Debt	एकूण Total	महसूल Revenue	भांडवली व ऋण Capital & Debt	एकूण Total	महसूल Revenue	भांडवली व ऋण Capital & Debt	एकूण Total
1	2	3	4	5	6	7	8	9	10	11	12	13
अनिवार्य Non-Plan)	667138785	573417355	1240556140	809231675	455586111	1264817786	804300774	375456942	1179757716	914367396	520120474	1434487870
कार्यक्रमांतर्गत Scheme Plan	10638	286388	297026	73021	1196377	1269398	28823	1196377	1225200	42936	1476985	1519921
एकूण स्थूल Total Gross	667149423	573703743	1240853166	809304696	456782488	1266087184	804329597	376653319	1180982916	914410332	521597459	1436007791
वजा- वसुली Deduct Recoveries	2010	0	2010	38357	0	38357	38357	0	38357	38357	0	38357
निव्वळ Net	667147413	573703743	1240851156	809266339	456782488	1266048827	804291240	376653319	1180944559	914371975	521597459	1435969434

(रुपये हजाराने /Rs. In thousands)

तक्ता क्र.2/TABLE NO.2												
वित्तीय आवश्यकता / Financial Requirements												
	C / V	प्रत्यक्ष रकमा 2020-21 Actuals 2020-21			अथसंस्कृत्य अंदाज 2021-22 Budget Estimates 2021-22			सुधारित अंदाज 2021-22 Estimates 2021-			Revised 22	
		अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अथसंस्कृत्य 2022-23 Budget Estimates 2022-23	
1	2	3	4	5	6	7	8	9	10	11	12	
कार्यचि वर्गीकरण Activity Classification												
2052.सचिवालय-सवसाधारण सेवा- Secretariat General Services												
(अ) उद्दिष्टनिहाय वर्गीकरण (A)Objectwise Classification												
01, वेतन Salaries		289307	0	289307	374388	0	374388	354388	0	354388	395090	
03, अतिरिक्तिक भत्ता Overtime Allowances	V	217	0	217	800	0	800	640	0	640	800	
06, दूरध्वनी, वॉज व पाणी शुल्क Telephone, Electricity & Water Charges	V	343	0	343	1000	0	1000	900	0	900	1000	
10, कंत्राटी सेवा Contractual Service	V	7759	0	7759	2500	0	2500	3308	0	3308	6000	
11, देशांतर्गत प्रवास खर्च Domestic Travelling Expenses	V	39	0	39	2000	0	2000	1500	0	1500	2000	
12, आंतरराष्ट्रीय प्रवास खर्च Foreign Travelling Expenses	V	0	0	0	800	0	800	500	0	500	800	
13, कार्यालयीन खर्च Office Expenses	V	33032	0	33032	45000	0	45000	45000	0	45000	45000	
16, प्रकाशन Publications	V	142	0	142	200	0	200	150	0	150	200	
17, संगणकावरील खर्च Computer Exepenses	V	5812	0	5812	8000	0	8000	6000	0	6000	8400	
24, पेट्रोल, तेल व वॉगण Petrol Oil and Lubricants	V	1744	0	1744	300	0	300	2250	0	2250	3000	
28, व्यावसायिक सेवा Professional Services	V	0	0	0	1000	0	1000	850	0	850	1000	
ई गव्हर्नन्स प्रकरणाची अंमलबजावणी (कार्यक्रम)* Implementation of E-Governance Project (Scheme)*	V	0	0	0	0	7000	7000	0	5250	5250	7000	
प्रशिक्षणावरील खर्च (कार्यक्रम)* Expenditure on Training Policy (Scheme)*	V	0	10638	10638	0	66021	66021	0	23573	23573	35936	

तक्ता क्र.2/TABLE NO.2											
वित्तीय आवश्यकता / Financial Requirements											
	C / V	प्रत्यक्ष रकमा 2020-21			अनुमानित 2021-22			सुधारित अंदाज 2021-22			अनुमानित 2022-23 Budget Estimates 2022-23
		अनुमानित Committed	स्कीम Scheme	एकूण Total	स्कीम Scheme	एकूण Total	अनुमानित 2021-22		एकूण Total		
							अनुमानित Committed	स्कीम Scheme			
1	2	3	4	5	6	7	8	9	10	11	12
(ब) इतर कार्य (B) Other Activities											
भ्रमण कर्म करणे किंवा भ्रमण प्रतिबंधन यासाठी वित्तियोजन Appropriation for Reduction or Avoidance of Debt	C	10000000	0	10000000	50000000	0	50000000	50000000	0	50000000	15000000
व्याज प्रदान / Interest Payments	C	318955650	0	318955650	371443073	0	371443073	356415400	0	356415400	410265225
इतर प्रशासकीय सेवा Other Administrative Services											
महंगाई भत्ता, सुधारित वेतन, घरभाडे भत्ता इत्यादीसाठीची डोक तत्पूर Lump sum Provision for Dearness Allowance, Revision of Pay, House Rent Allowance etc.	V	0	0	0	25000000	0	25000000	0	0	0	15000000
बँक रोख व्यवहारावरील कर Banking Cash Transaction Tax	V	0	0	0	0	0	0	0	0	0	0
निवृत्तीवेतन व इतर सेवानिवृत्त लाभ Pension and other Retirement Benefits	C	603045	0	603045	498552	0	498552	496552	0	496552	672409
संकायन सेवाधारण सेवा Miscellaneous General Services	V	322091649	0	322091649	343824267	0	343824267	379809149	0	379809149	454483421
सामाजिक सुरक्षा व कल्याण कार्यक्रम Social Security and Welfare- डेव सलमन विमा योजना शासकीय भविष्य निवृद्ध निधी वागणुकीवर Deposit linked Insurance Scheme Government Provident Funds subscribers	C	928470	0	928470	1445283	0	1445283	1318972	0	1318972	1445042
८००. इतर खर्च 800. Other Expenditureराष्ट्रीय सार्वजनिक वित्त व धोरण संस्थेला सहायक अनुदान Grant in aid to National Institute of Public finance & Policy	V	99	0	99	98	0	98	98	0	98	100
राज्यशासनाचे देशांतर्गत ऋण Internal Debt of the State Government	C	563246857	0	563246857	442922051	0	442922051	362922051	0	362922051	506535112
केंद्र सरकारकडून कर्ज व आगाऊ रकमा Loans and Advances from the Central Government	C	9710098	0	9710098	12154430	0	12154430	12154431	0	12154431	13025732
शासकीय कर्मचार्यांना कर्ज Loans to Government Servants	V	460391	0	460391	509615	0	509615	380445	0	338445	559615
आंतरराष्ट्रीय तडंगाई Inter-State Settlements	C	9	0	9	15	0	15	15	0	15	15
एकूण (अ व ब) स्थूल / Total (A & B) Gross		1229009533	10638	1229020171	1251284691	73021	1251357712	1166635136	28823	1166663959	1420504444
वजा- वसुली/ Deduct Recoveries		2010	0	2010	38357	0	38357	38357	0	38357	38357
एकूण (अ व ब) निव्वळ Total (A & B) Net		1229007523	10638	1229018161	1251246334	73021	1251319355	1166596779	28823	1166625602	1420466087

तबला क्र.3/TABLE NO.3												
वित्तीय आवश्यकता / Financial Requirements (वामत व भारत) / (Voted & Charged)												
C/V	परचा रकम 2020-201 Actuals 2020-21			अनुमानित 2021-22 Budget Estimates 2021-22			सुधारित अनुमानित 2021-22 Revised Estimates 2021-22			(रुपये हजारों में /Rs. in thousands)		
	अनुमानित	अनुमानित	अनुमानित	अनुमानित	अनुमानित	अनुमानित	अनुमानित	अनुमानित	अनुमानित	अनुमानित	अनुमानित	अनुमानित
2	3	4	5	6	7	8	9	10	11	12		
1												
(क) वित्त व्यवस्थापन स्रोत c. Sources of finance												
मागगी क्र. प्रमुख स्रोत Demand No. Major Head												
V	18238	0	18238	25031946	0	25031946	21571	0	21571	15029650		
V	0	0	0	25000000	0	25000000	0	0	0	15000000		
V	0	0	0	0	0	0	0	0	0	0		
V	2656632	0	2656632	3019373	0	3019373	2700966	0	2700966	2981904		
C	10000000	0	10000000	50000000	0	50000000	50000000	0	50000000	15000000		
C	318955650	0	318955650	371443073	0	371443073	356415400	0	356415400	410265225		
V	338395	10638	349033	438688	73021	511709	415486	28823	444309	506226		
C	603045	0	603045	498552	0	498552	498552	0	498552	672409		
V	322091649	0	322091649	343824267	0	343824267	379809149	0	379809149	454483421		
V	928470	0	928470	1445283	0	1445283	1318972	0	1318972	1445042		
C	553246857	0	563246857	442922051	0	442922051	362922051	0	362922051	506535112		
C	3710098	0	3710098	12154430	0	12154430	12154431	0	12154431	13025732		
C	9	0	9	15	0	15	15	0	15	15		
V	460391	0	460391	509615	0	509615	380445	0	380445	559615		
C	902515659	0	902515659	877018121	0	877018121	781988449	0	781988449	945498493		
V	316493874	10638	326504512	399269270	73021	399342291	384646687	28823	384646687	490009598		
C	0	0	0	0	0	0	0	0	0	0		
V	1730	0	1730	38357	0	38357	38357	0	38357	38357		
C	902515659	0	902515659	877018121	0	877018121	781988449	0	781988449	945498493		
V	316493874	10638	326507782	399230913	73021	399309934	384608330	28823	384637153	489967601		
V	316493874	10638	326507782	399230913	73021	399309934	384608330	28823	384637153	489967601		

तक्ता क्रमांक ४ /TABLE NO. 4
पदसंख्या व वेतनमान/ POSTS AND PAY- SCALES
वित्त विभाग/ FINANCE DEPARTMENT

पदनाम	वेतनसंरचना/pay structure	पदसंख्या/No of Post		Designation
		२०२१-२२	२०२२-२३	
१	२	३	४	५
मागणी क्र.जी-४-२०५२, सचिवालय DEMAND NO.G-4-2052, SECRETARIAT-GENERAL SERVICES - FINANCE DEPARTMENT सर्वसाधारण सेवा-वित्त विभाग				
राजपत्रित---	वेतन स्तर			Gazetted
अपर मुख्य सचिव	२२५००० /- Fixed	१	२	Additional Chief Secretary
प्रधान सचिव	२११३००/-	२	२	Principal Secretary
सचिव	S-३० (१४४२००- २१४१००)	१	-	Secretary
सह सचिव	S-२७ (११८५०० - २१४१००)	३	५	Joint Secretary
उप सचिव	S-२५ (७८८००- २०९२००)	११	९	Deputy Secretary
विशेष कार्य अधिकारी	S-२३ (६७७००- २०८७००)	-	-	Officer on Special Duty
अवर सचिव	S-२३ (६७७००- २०८७००)	२२	२१	Under Secretary
अवर सचिव (विधि)	S-२३ (६७७००- २०८७००)	१	१	Under Secretary(Law)
वरिष्ठ स्वीय सहायक	S-२३ (६७७००- २०८७००)	३	३	Senior Personal Assistant
सहायक संचालक	S-२० (५६१००-१७७५००)	१	१	Assistant Director
निवडश्रेणी लघुलेखक	S-१६ (४४९००-१४२४००)	२	२	Selection grade Stenographer
कक्ष अधिकारी	S-१७ (४७६००-१५११००)	६१	६१	Section Officer
लेखाधिकारी	S-१६ (४४९००-१४२४००)	३	३	Accounts Officer
संशोधन अधिकारी	S-१५ (४१८००-१३२३००)	१	१	Research Officer
	एकूण	११२	१११	Total
अराजपत्रित				Non- Gazetted
उच्च श्रेणी लघुलेखक	S-१५ (४१८००-१३२३००)	१३	१३	Higher Grade Stenographer
निम्न श्रेणी लघुलेखक	S-१४ (३८६००-१२२८००)	१७	१७	Lower Grade Stenographer
सहायक	S-१४ (३८६००-१२२८००)	१११	११२	Assistant
ग्रंथपाल	S-१४ (३८६००-१२२८००)	--	-	--
सहायक लेखाधिकारी	S-१५ (४१८००-१३२३००)	३	३	Assistant Accounts Officer
लघुटंकलेखक	S-८ (२५५००-८११००)	१०	१०	Steno-Typist
टंकलेखक	S-७ (२१७००-६९१००)	--	--	-
लिपिक/लिपिक-टंकलेखक	S-६(१९९००-६३२००)	११०	११०	Clerk- Typist
वाहन चालक	S-६(१९९००-६३२००)	७	७	Driver
	एकूण	२७१	२७२	Total
चतुर्थश्रेणी कर्मचारी--				Class IV
हवालदार	S-३ (१६६००-५२४००)	२	२	Havaldar
नाईक	S-३ (१६६००-५२४००)	५	५	Naik
आवेष्टक	S-३ (१६६००-५२४००)	४	४	Packer
झेरोक्स मशीन ऑपरेटर	S-३ (१६६००-५२४००)	२	२	Xerox Machine Operator
शिपाई	S-१ (१५०००-४७६००)	४३	३९	Peon
	एकूण	५६	५२	Total
सर्वसाधारण सेवा- वित्त विभाग-२०५२, सचिवालय	एकूण बेरीज	४३९	४३५	Grand total -२०५२, Secretariat General Services - Finance Dept.

टीप : वित्त विभागाच्या आस्थापनेवरील आयुक्त लॉटरी-१, अवर सचिव- १, कक्ष अधिकारी-२, राज्य लॉटरी अधिकारी- १,सहायक राज्य लॉटरी अधिकारी-३, लेखाधिकारी-१, सहायक कक्ष अधिकारी-५, लिपिक-टंकलेखक- ९, उ.श्रे.ल.लेखक-१, निम्नश्रेणी ल.ले.-१,वाहन चालक- ३, शिपाई- ४ व हमाल- ५ या पदांचा राज्य लॉटरीच्या कार्यक्रम अंदाजपत्रकात अंतर्भाव केला असल्यामुळे सदरहू पदांचा वरील तक्त्यामध्ये समावेश केलेला नाही. वित्त विभागाच्या आकृतीबंधात “ग्रंथपाल” हे पद नसल्याने सदर पद वगळण्यात आले आहे.

तक्ता नं. ५ / TABLE ५

कर्मचारीविषयक गोषवारा/PERSONAL SUMMARY						
३१ मार्च २०२१ रोजी असणाऱ्या पदांची संख्या			३१ मार्च २०२२ च्या अंदाजित केलेल्या पदांची संख्या			
Number of posts as on			Estimated Number of posts as on			
31 st March 2021			31 st March 2022			
स्थायी	अस्थायी	एकूण	स्थायी	अस्थायी	एकूण	
Permanent	Temporary	Total	Permanent	Temporary	Total	
(१) वित्त विभाग (खुद्द)						
राजपत्रित/Gazetted	७७	३५	११२	७७	३४	१११
अराजपत्रित/Non Gazetted	२८८	३९	३२७	२८८	३६	३२४
एकूण/Total	३६५	७४	४३९	३६५	७०	४३५
(२) लॉटरी शाखा						
राजपत्रित/Gazetted	०	६	६	०	६	६
अराजपत्रित/Non Gazetted	०	३२	३२	०	३१	३१
एकूण/Total	०	३८	३८	०	३७	३७
एकूण /Total १+२	३६५	११२	४७७	३६५	१०७	४७२

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