GOVERNMENT OF MAHARASHTRA

PERFORMANCE BUDGET

2023-2024

FINANCE DEPARTMENT

(DIRECTORATE OF ACCOUNTS AND TREASURIES)

(PUBLICATION NO. 2)

GOVERNMENT CENTRAL PRESS, MUMBAI
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(DIRECTORATE OF ACCOUNTS AND TREASURIES)

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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

I N D E X

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Chapter No. 1
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. The total number of sanctioned gazetted officers under the Directorate is 3052 as on 01 November 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 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.

Chart No. 1
Sanctioned posts in the cadre of Maharashtra Accounts and Finance Service

SR. No	Cadre	Directorate and it's subordinate Offices	Local Fund Audit Offices	Zilla Parishad	Other Department Offices	Total
1	Director	1	1	0	27	29
2	Joint Director	11	8	0	44	63
3	Deputy Director	14	4	34	85	137
4	Assistant Director	69	57	34	166	326
5	Accounts Officer	166	67	68	766	1067
6	Asst. Accounts Officer (Up to November 2022)	392	165	0	873	1430
Total		**653**	**302**	**136**	**1961**	**3052**

Sanctioned Posts in Group 'C' and Group 'D' Cadres:

The total strength of the Group 'C' Cadres 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 follow,

Chart No. 2
Total Sanctioned posts in the Group 'C' cadre

SR. No	Cadre	Directorate and it's subordinate Offices
1	Sr Accountant	407
2	Asst Superintendent	107
3	Jr Accountant	1301
4	Accounts Clerk	1388
5	Stenographer	4
6	Telephone Operator	2
7	Driver	29
Total		**3238**

Total Sanctioned posts in the Group 'D' cadre is 576

Chart No. 3

Details of women employees in Directorate Accounts and Treasuries and subordinate offices.

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. of Female Employees (At the end of the year)			
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
1	Group A	2021-2022	399	306	0	0	93	0	0	0
		2022-2023	387	283	1	12	104	0	0	0
2	Gr B (Gazetted -AO)	2021-2022	715	539	0	0	176	0	0	0
		2022-2023	903	654	0	90	249	0	0	0
3	Gr B (Gazetted -AAO)	2021-2022	1184	844	40	0	340	0	0	0
		2022-2023	955	635	0	42	320	0	0	0
4	Group C	2021-2022	2289	1556	21	35	733	0	0	0
		2022-2023	2229	1498	21	64	731	0	0	0
5	Group D	2021-2022	343	277	11	1	66	0	0	0
		2022-2023	341	269	4	3	72	0	0	0
Total		**2021-2022**	**4930**	**3522**	**72**	**36**	**1408**	**0**	**0**	**0**
		2022-2023	**4815**	**3339**	**26**	**211**	**1476**	**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. Information for Year 2022-2023 is up to month of Nov. 2022

Chart No. 4

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

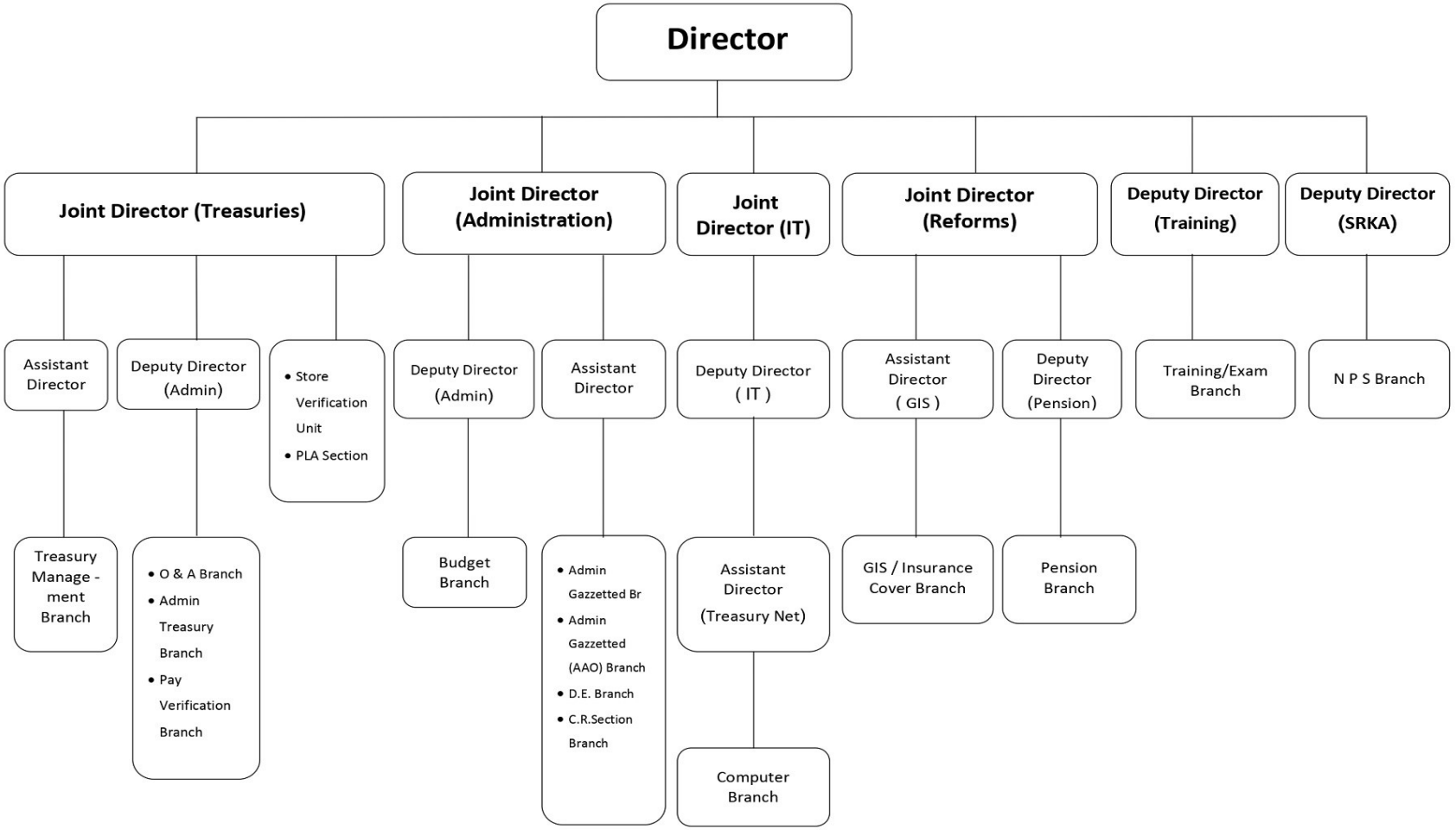

Chart No. 5

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 Office, Mumbai	State Record Keeping Agency, Mumbai	Virtual Treasury, Mumbai
↓	↓	↓	↓	↓	↓	↓	(Separate Office)	(Separate Office)
5 Treasury Offices	5 Treasury Offices	5 Treasury Offices	8 Treasury Offices	5 Treasury Offices	6 Treasury Offices	2 Offices at Bandra & Churchgate		
↓	↓	↓	↓	↓	↓			
Sub Treasury Offices (45)	Sub Treasury Offices (53)	Sub Treasury Offices (49)	Sub Treasury Offices (69)	Sub Treasury Offices (50)	Sub Treasury Offices (58)			

Chart No. 6

Budgetary provisions for three years.

(Rs. in Lacs)

Sr. No.	Programme		Actual 2021-2022			Budget Estimates 2022-2023			Revised Estimates 2022-2023			Budget Estimates 2023-2024		
			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**	**44**
1	Demand No. G-5, Treasuries and Accounts, Administration	Charged	0.00	0.00	0.00	2.00	0.00	2.00	1.40	0.00	1.40	2.00	0.00	2.00
		Voted	30087.23	0.00	30087.23	34263.50	0.00	34263.50	36612.62	0.00	36612.62	37887.06	0.00	37887.06
	Total	**Charged**	**0.00**	**0.00**	**0.00**	**2.00**	**0.00**	**2.00**	**1.40**	**0.00**	**1.40**	**2.00**	**0.00**	**2.00**
		Voted	**30087.23**	**0.00**	**30087.23**	**34263.50**	**0.00**	**34263.50**	**36612.62**	**0.00**	**36612.62**	**37887.06**	**0.00**	**37887.06**

Chart No. 7

Major Head cum programme wise details of total budget estimates.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
1	**2**	**3**	**4**	**5**	**6**
M.H.2054 Treasuries and Accounts Administration.					
1.	095 Accounts and Treasuries (Committed)				
	Charged	0.00	2.00	1.40	2.00
	Voted	4922.59	5795.58	5935.58	6641.93
2.	096 Pay and Accounts Office, Mumbai.	4060.00	4775.75	4586.60	4776.17
3.	097 Treasury Establishment (Committed)	20215.18	22529.92	24993.36	25252.29
4.	003 Training (Committed)	249.79	318.45	311.22	350.53
5.	099 New Defined Contribution Pension Scheme (Committed).	639.68	843.80	785.86	866.14
Total Charged		**0.00**	**2.00**	**1.40**	**2.00**
Total Voted		**30087.23**	**34263.50**	**36612.62**	**37887.06**

Chart No. 8

Budgetary provision of Directorate of Accounts and Treasuries, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
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	1.40	2.00
	Voted	2361.53	2764.47	2830.81	3168.69
	095 (00) (02) Store Verification and Vigilance Unit (Committed)	764.74	899.23	895.85	1040.96
	095 (00) (03) CAFO (Committed)	1517.80	1776.96	1879.67	2041.94
	095 (00) (05) Expenses on Computerization (Committed)	278.52	354.92	329.25	390.34
	Total Charged	**0.00**	**2.00**	**1.40**	**2.00**
	Total Voted	**4922.59**	**5795.58**	**5935.58**	**6641.93**
	(B) Object wise Classification.				
	Salary	4840.36	5631.22	5768.77	6461.99
	Wages	0.19	0.40	0.38	0.42
	Overtime Allowances	2.01	4.00	3.15	4.20
	Telephone, Electricity and Water	15.16	22.84	47.47	31.16
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	10.52	65.89	45.23	69.04
	Office Expenses	41.67	61.42	61.42	64.50
	Rent, Rates and Taxes	2.07	2.30	2.24	2.40
	Expenses on Computerization	0.00	0.03	0.03	0.03
	Petrol, Oil and Lubricants	4.36	5.88	5.29	6.59
	Professional Services	6.25	1.60	1.60	1.60
	Total Charged	**0.00**	**2.00**	**1.40**	**2.00**
	Total Voted	**4922.59**	**5795.58**	**5935.58**	**6641.93**
	(C) Sources of Finance				
	Charged	**0.00**	**2.00**	**1.40**	**2.00**
	Voted	**4922.59**	**5795.58**	**5935.58**	**6641.93**

Chapter No. 2
Computer systems and related information 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	Nivruttivetanwahini	For timely payment of pension directly into Bank accounts of Pensioners.
8	Application for National Pension Scheme	For maintaining of Accounts of employees covered under the National Pension Scheme.
9	Application for Loans and Advances	System to Process Loans & Advances payable to Government employees.
10	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 Application is developed by NIC, Pune to exhibit accounting data generated on local TreasuryNet 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 reports useful for Department/DDO's are available on this Portal. URL of this site is https://koshwahini.mahakosh.gov.in

   As far as linkage/ integration with Accountant General is concerned, logins are provided to both A.G. Offices for downloading data of pension and salary. Similarly, facility for uploading data regarding sanctioned pension cases is given and accordingly electronic data is being received by all the treasuries in Maharashtra. In addition login is given to 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. **TreasuryNet:** TreasuryNet is 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 integration with other applications, so as to transmit and obtain required data. Presently TreasuryNet Application is installed on Central Server. Wherein 323 Sub-Treasuries and 34 District Treasuries are working directly on this Central Treasury Server.

   The bills are acknowledged through TreasuryNet when they are received from Drawing and Disbursing Officers (DDO's). Checking, auditing and passing of the bills is done online at various levels in the Treasury and finally the amounts are paid directly to the DDO's and to Registered Payees through RBI e-Kuber System & SBI-CMP Portal. However, to cope up with certain exceptions where cheques are to be given, the system of giving cheque payment is still 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.

3. **BEAMS**: BEAMS is an online computerized Application 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 PWD Dept's portal for work related payments, with PFMS portal for direct beneficiary transfer and with DIT Dept's DBT portal to push payments like scholarship directly in to bank accounts of students. Also Virtual PLA System is developed on BEAMS for Irrigation Department. Pilot Run is taken up for Krishna Valley Corporation, Pune.

4. **GRAS:** (Government Receipt Accounting System) To Pay TAX & NON TAX receipts online GRAS Application is Developed. Accordingly, vide Finance Dept GR. वि.वि.क्र.सेवाप्र-2008/प्र.क्र.79/1/कोषा (प्र.3), दि.28/05/2008 Virtual Treasury Office is established for Accounting, reconciliation of receipts through electronic medium using payment gateway and submission of Monthly Accounts to A.G. Office. GRAS Application is implemented from June 2010. With participation of single Government dept and 5 nationalized banks. At present total participants are 64 Government depts., 12 nationalized banks and SBI payment gateway. As per Finance Dept letter No.संकिर्ण-२०२२/प्र.क्र.१७/कोषा प्रशा ४ दि.२४.११.२०२१ IDBI Bank and Bank of Baroda these two banks are selected for whom Payment Gateway Facility on GRAS will be made available.

   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 are registered in GRAS are provided with the facility of Challan Verification, Challan Defacement, Challan Refund Entry, Revocation, Misclassification and Scroll download. Also all the registered Govt depts. are provided with facility of Cash Account, Covering Schedules, Daily Cash Book, Total Receipts, Defacement Reports, CIN Reports, Awaited Scroll Reports, Revoke Reports, Refund Reports etc... through their respective logging by MIS option.

5. **Aarthwahini**: Aarthwahini is 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 Arthwahini. Login is provided to A.G. Office to download all Treasuries Account related receipt and payment data so as to consolidate the Accounts at their level. A.G. Module is developed where Accountant General will issue payment authorities with Digital Signature for payment to be made by Treasuries.

6. **Sevaarth:** Sevaarth is the payroll system for all State Government Employees. Sevaarth Application use is mandatory to all GoM Departments. Sevaarth is integrated with BEAMS, TreasuryNet and Arthvahini. It contains the following functionalities.

Salary System :-

a. Budget schemes and DDO code wise Office registration.
b. Centralise Post Allocation to Offices by concerned Administrative Departments.
c. Entry of Sanctioned Posts at Administrative Department level.
d. Employees Registration and generation of unique Employee- Id. (Sevaarth-Id/ DCPS-Id)
e. Mapping and allocation of 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 Corner.
j. Sevaarth logins is provided to Accountant General to view various reports and also to Administrative Departments to view reports regarding Sanctioned posts, Vacant post 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 Corner –Access to Pensioners.

Login is provided to Drawing and Disbursing Officers to submit the online pension cases of retiring employees to Accountant General Offices. A facility is made available to both the Accountant General Offices to upload the data of finalized pension cases forwarded by Drawing and Disbursing Officers on **NivruttivetanWahini**. Also facility is available to Drawing and Disbursing Officers to upload Form A, B, C and 42A on Nivruttivetan Wahini after Pension Payment Orders are issued by Accountant General Offices. A facility is made available in the login of Drawing and Disbursing Officers, Accountant General Offices, Treasury Offices for online generating of revised commutation cases of pensioners retired between Dt.01.01.2016 to Dt.31.12.2018. Currently a development process is underway to generate online e-PPO and this facility is made available at Pay and Accounts Office, Mumbai.

8. **National Pension Scheme Module:** Defined Contributory Pension Scheme is applicable to all employees' who joined Government of Maharashtra Services on and after 01 November 2005. All DCPS employees are been merged in 'National Pension Scheme' with effect from 01 April 2015. Following facilities are made available to 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 officers should account the deduction from the schedules, withdraw the amount of deductions and submit it to NSDL CRA, 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 is provided to Treasury Officers login in Sevaarth. Through Sevaarth the provision to fill missing credits is also made available.

9. **Loans and Advances to Government Employees:** This module is made available to all the Drawing and Disbursing Officers. 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 advances.

10. **GPF for Group D Employees:** This system is aimed at digitizing the GPF records of all Group D Employees of Government of Maharashtra. This system is made available to all the Drawing and Disbursing Officers. The module is workflow based and is completely integrated with Sevaarth. It provides functionality to apply for GPF advance online and its subsequent sanction. Being Group D GPF Accounts are not maintained by A.G, this electronic data is made available to A.G. Office for Budgetary purpose.

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 at 6 Regional Joint Director Offices. The service books of Government employees are verified by this unit. The Government employees as well as Drawing and disbursing officer can view the status of the submitted service book by entering employees Sevarth ID.

12. **Bill Portal:** Bill Portal Application 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 are generated electronically in this system. Bill Portal is an integral part of BEAMS system.

DDO's have to login to the Bill Portal for generation of any bill. They have to fill minimum required information, as most of the details are captured initially from Master Data. 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 Treasury. A Checklist is made available for Auditing of such Bills. A facility for generating online bills for personal claims like Medical Reimbursement Bills, Travelling Allowances Bills, Leave Travel Concession Bills and General Provident Fund advances Bills is made available on Bill Portal. 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 the 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.

Phase-wise implementation of e-bill and e-voucher system is in progress after the prescribed approval in the coming period.

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

Chapter No. 3

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 Gerneral 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)
2013-2014	1765143	27044.00
2014-2015	5572313	35044.00
2015-2016	7119948	46082.00
2016-2017	8380696	48757.00
2017-2018	10486366	74803.00
2018-2019	11565485	107533.00
2019-2020	6534647	62829.52
2020-2021	11429018	97376.62
2021-2022	12238086	127392.32
2022-2023 (upto Sept 2022)	8131286	86036.88
Total	**83222988**	**712925.34**

Chapter No. 4

Payment of Pension through Treasuries

NivruttivetanWahini:

'NivruttivetanWahini' 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 'NivruttivetanWahini'. 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 'NivruttivetanWahini'.

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 'NivruttivetanWahini' 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 Portal 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) 'NivruttivetanWahini' 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 'NivruttivetanWahini' 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 'NivruttivetanWahini'

10) NivruttivetanWahini' 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 'NivruttivetanWahini' which are then submitted to the Office of the Accountant General online.

Chart No. 9

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

Sr. No.	Details	2021-2022		2022-2023 (March to October 2022)		2023-2024 (Estimated)	
		No. of pensioners	Amount (in Rs.)	No. of pensioners	Amount (in Rs.)	No. of pensioners	Amount (in Rs.)
1	State Govt. Pensioners	448345	146528122505	455585	115318689814	466975	190275838193
2	Family pensioners	218802	43192268250	224337	34632134243	229945	57143021501
Total		**667147**	**189720390755**	**679922**	**149950824057**	**696920**	**247418859694**

Note: The information for the year 2022-2023 is for 8 months.

Chart No. 10

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.

Sr. No.	Details	2021-2022		2022-2023 (March to October 2022)		2023-2024 (Estimated)	
		No. of pensioners	Amount (in Rs.)	No. of pensioners	Amount (in Rs.)	No. of pensioners	Amount (in Rs.)
1	Other Pensioners (Including Family Pensioners)	156349	61134248823	158186	48707118353	162141	80366745282

Note: The information for the year 2022-2023 is for 8 months.

Chapter No. 5

NATIONAL PENSION SCHEME

STATE RECORD KEEPING AGENCY, MUMBAI.

Defined Contribution Pension Scheme (DCPS):

The Government of India vide Notification, Ministry of Finance, Department of Economic Affairs, dated 22nd December 2003 introduced a new Contribution Pension Scheme i.e. "Defined Contribution Pension System" for the employees who are recruited on or after 1stJannuary,2004 in Central Government Service. Government of India have constituted an independent body i.e "Pension Fund Regulatory and Development Authority (PFRDA)" for management and regulation of the pension fund.

On the lines of Central Government's Defined Contribution Pension Scheme, Maharashtra State Government implemented Defined Contribution Pension Scheme (DCPS)for the employees appointed on or after 01/11/2005 in Maharashtra Govt. services. This scheme 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. The procedure for implementation of DCPS has been incorporated in Government Resolution, Finance Department No. CPS-210718/Ser-4, dated 07/07/2007. For implementation of this scheme and to maintain the accounts, issues of annual Accounts Statements, etc. A new office is created called as "State Record Keeping Agency" under Directorate of Accounts and Treasuries.

As per the scheme monthly contribution of the employees @ 10% of Basis Pay + Dearness Pay (if applicable) + Dearness Allowance is deducted through monthly salary bill and matching contribution of GoMH is credited to the DCPS account of employee. A policy decision has been taken by Government vide Government Resolution, Finance Department No. CPS.2016/C.R.100/Ser-4, dated 15/02/2018 that the interest rate of GPF will be applicable on the subscription and on the amount deposited in Tire-2 of 6th Pay Commission arrears in DCPS account.

National Pension System (NPS)

GoI modified DCPS to National Pension System (NPS) On same lines. GoMH vide Government Resolution, Finance Department No.CPS-2012/C.R.96/Ser-4, dated 27/08/2014 decided to join NPS (National Pension System) for employees to whom DCPS has been allowed and to new recruits on or after 01/04/2015in State Government Services, Zilla Parishad, Agriculture Universities/ Non-agriculture Universities, Affiliated non-government colleges, Recognized Aided Educational Institutes (where pension and General Provident Fund Rules are applicable). This change over has been applicable from 01/04/2015.

For implementation of NPS GoMH entered into an agreement with NPS Trust and CRA on 10/10/2014, as per PFRDA instruction. Later GoMH vide GR Finance Department, Government Resolution No.CPS-2015/NPS/C.R.32/Ser-4 dated 06/04/2015laid down the procedure to implement NPS in the state and Director, Accounts and Treasuries is declared as State Nodal Officer and State Record Keeping Agency was declared as State Nodal Office.

As per NPS 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 on lines of Central Government. The contribution of employee and employer so deducted from the salary is transferred to the Trustee Bank for further investment as per rules and regulations.

The accounts of these remittances is maintained by CRA which is M/s NSDL e-GIL (now Protean e-Gov Technologies Limited), it issues annual account statement to the subscriber. As per default scheme under NPS the following Fund Managers are appointed by PFRDA for investment of the fund.

Sr. No.	Pension Fund Manager
01	SBI Pension Fund Private Ltd
02	UTI Retirement Solution Limited
03	LIC Pension Fund

Various Authorities Under Central Government & Their Responsibilities as follows:-

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 over Fund Managers 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 records of contributors.
- To issue annual statement in respect of contribution and gain there on to every contributor.
- To resolve the grievances of Employees.

Various Authorities Under State Government & Their Responsibilities as follows:-

As per Government Resolution Finance Department No. CPS-2015/NPS/ C.R.32/Ser-4, dated 06/04/2015, following responsibilities of concerned authorities are as follows:

A) State Record Keeping Agency

- This office works as State Nodal Office.
- Keep control on workings of Central Record Keeping Agency and Treasuries.
- Monitor and keep control on Treasury Officers cum Deputy State Record Keeping officers in respect of time bound transfer of subscriber's contribution fund to Trustee Bank.

- Follow up of resolution of the grievances of Drawing and Disbursing Officers and Treasury Officers in respect of deposits of subscriber 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 reports received from Treasury Officers.
- To sanction refund cases of contributions paid before 31/03/2015.
- 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 personnel.

B) Responsibilities of Treasury Officers:-

- To verify and confirm

  (i) that all Drawing and Disbursing Officers have been registered at Central Record Keeping Agency

  (ii) that PRAN is issued to subscribers who are appointed on or after 01/11/2005. To forward subscriber's registration forms received from DDO's 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 update the record of contributors.
- To complete the procedure of missing credits, to work on refund cases and call back the amount wrongly deposited at Central Record Keeping Agency and reconcile the amount deposited under this scheme.

C) Responsibilities of Drawing and Disbursing Officers:-

- To complete the registration process of the subscribers in time who are appointed on or after 01/11/2005 on regular post pay scales through competent authority, sanctioned by State Government. Handover PRAN kit, I-PIN, T-PIN issued by Central Record Keeping Agency to concern employees and record PRAN to 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 employees details, refund cases and grievances of employees

Chart No. 11

Details of Contribution transferred to NSDL under National Pension System

Sr. No.	Financial Year	Employee Contribution (in Rs.)	Employer Contribution (in Rs.)	Total Contribution (in Rs.)
1	2013-14	17,21,174	17,21,174	34,42,348
2	2014-15	1,02,38,637	1,02,38,637	2,04,77,274
3	2015-16	2061,03,80,322	2061,03,80,322	4122,07,60,644
4	2016-17	871,90,25,463	871,90,25,463	1743,80,50,926
5	2017-18	1079,65,08,749	1079,65,06,407	2159,30,15,156
6	2018-19	944,21,08,723	944,21,08,723	1888,42,17,446
7	2019-20	1484,98,37,009	1819,01,27,792	3303,99,64,801
8	2020-21	1357,18,42,542	1879,70,39,980	3236,88,82,522
9	2021-22	1602,47,45,213	2213,37,07,942	3815,84,53,155
10	01.04.2022 to 30.08.2022	745,62,63,620	1039,68,59,747	1785,31,23,367
	Total	**10148,26,71,452**	**11909,77,16,187**	**22058,03,87,639**

Chart No. 12

Budgetary provision of State Record Keeping Agency, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
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	**639.68**	**843.80**	**785.86**	**866.14**
	(B) Objectwise Classification.				
	099 New Defined Contribution Pension Scheme				
	Salary	149.78	204.45	229.45	223.93
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	2.01	3.00	2.55	3.00
	Contractual Services	0.00	1.00	0.90	1.50
	Travelling Allowances	0.03	1.05	0.54	1.10
	Office Expenses	2.42	5.25	3.68	5.51
	Rent, Rates and Taxes	28.72	28.00	38.00	30.00
	Expenses on Computerization	0.13	1.05	0.74	1.10
	Petrol, Oil and Lubricants	0.00	0.00	0.00	0.00
	Professional Services	456.59	600.00	510.00	600.00
	Total Charged	**0.00**	**0.00**	**0.00**	**0.00**
	Total Voted	**639.68**	**843.80**	**785.86**	**866.14**
	(C) Sources of Finance				
	Charged	**0.00**	**0.00**	**0.00**	**0.00**
	Voted	**639.68**	**843.80**	**785.86**	**866.14**

Chapter No. 6

THE STATE GOVERNMENT EMPLOYEE'S GROUP INSURANCE SCHEME, 1982

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

Previously, contribution under the Scheme was being recovered in multiples of Rs.15/- This contain the quantum of insurance fund of Rs. 4.50/- then Rates of Group Insurance Scheme have been revised with effect from 01/01/2002 under Government in Finance Department's Resolution No. GIS -10.02/CR 30, Government Guarantee dated 26/07/2002 and the subscription is recovered in multiples of Rs.30/-

Latest Finance Department's Resolution No. GIS -1009/CR 58/ contribution/ insurance administration dated 02/08/2010, the subscription is recovered in multiples of Rs. 60/-. This account includes contribution of Rs.18/- to the insurance fund and Rs.42/- towards Saving Fund. Finance Department's Resolution No. GIS -2015/CR 47/insurance administration dated 30/01/2016

Monthly contribution for the class C and class D employees have been increase 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 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. 195,61,47,296/- was credited to the Saving Fund and of Rs. 5,98,44,790/- (Amount for the Jan-Dec 2021 GIS Quarters) was credited to the Insurance Fund in the financial year 2021-22. The balance in insurance Fund was Rs. 120,10,94,274/- and that in Saving Fund was Rs. 2862,94,44,298/- as on 31st March 2022.

In 2023-24, the estimated expenditure on account of insurance cover payable to the family members of deceased government servants who died while in Service along with amounts payable from Saving Fund to employees at the end of their service due to retirement will be approximate Rs. 42,563 lacs.

Chart No. 13

Group Insurance Scheme
Payments of the Group Insurance Scheme

(Amount in lacs)

Group	Items	**2021-22***	**2022-23****	**2023-24****
A	No. of Members	2300	2669	2936
	Payment from Saving Fund	5983	7343	8077
	No. of Members	141	139	153
	Payment from Insurance Fund	1235	1331	1464
B	No. of Members	3631	4085	4494
	Payment from Saving Fund	4873	5514	6065
	No. of Members	304	189	208
	Payment from Insurance Fund	1390	908	999
C	No. of Members	13091	14351	15786
	Payment from Saving Fund	11175	12572	13829
	No. of Members	1881	1472	1619
	Payment from Insurance Fund	6561	5298	5828
D	No. of Members	5395	6281	6909
	Payment from Saving Fund	2346	2896	3186
	No. of Members	919	796	876
	Payment from Insurance Fund	2149	1911	2102
Adjusted Amounts	Payment from Saving Fund	837	921	1013
	Payment from Insurance Fund	0	0	0
Total	**No. of Members**	**24417**	**27386**	**30125**
	Payment from Saving Fund	**25214**	**29246**	**32170**
	No. of Members	**3245**	**2596**	**2856**
	Payment from Insurance Fund	**11335**	**9448**	**10393**

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

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

Chapter No. 7

The Medical Insurance (group) Scheme for State Government Employees

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

The Medical Insurance (group insurance) Scheme is based on the principle of Group Insurance. For the state Government employees, there is facility of reimbursement of the medical expenses. But after retirement the facility of reimbursement of the medical expenses doesn't exist and many of them don't have medical insurance cover. After retirement, necessity of the medical facility is more and to meet medical expenses from pension is difficult for pensioners. On the other hand, insurance companies are not ready to provide medical insurance to the pensioners. If provided, medical examination is compulsory and doesn't provide cover for the existing diseases.

After considering all these points, medical insurance for the State Government Employees/ retired State Government Employees has been started which does not put any financial burden on the Government. The New India Assurance Co. Ltd. is implementing this scheme. Under this scheme, medical examination is not necessary and also cover for pre-existing diseases is available.

In the initial phase, the said Medical Insurance Scheme was compulsory for the Group A, B, C & D employees of the State Government. As per the experience of medical claims and the review of the said scheme, changes have been made while renewing the scheme from time to time to increase the scope of the scheme.

For the year 2022-23, Finance Department, Government Resolution dated July 21, 2022 regarding renewal of "Vimachatra Yojana" has been issued. In the view of expanding the scope of the scheme, The New India Assurance Co. Ltd. has been introduced self only, 1+3 (self, spouse, 2 Dependent Children upto the age of 25 years), 1+5 (self, spouse, 2 Dependent Children upto the age of 25 years, 2 Dependant Parents/ Parents -in -law) options for existing employees & self only, 1+1 (self & spouse) options for the retired employees.

The said scheme will not be compulsory for retiring officers/employees and officers in All India Service but concerned officers/employees can participate in this scheme voluntarily by paying the required annual installment.

Annual premiums for renewal of Medical Reimbursement Insurance Scheme for working and retired State Government Officers/Employees and Officers in All India Service are determined by the Government every year.

- The number of employees participating in the "Vimachatra Yojana" scheme from July, 2022 to November, 2022 is 4206. Out of the 8565 employees who participated in the insurance umbrella scheme last year, 4172 employees have renewed the scheme. This number of members may increase in future.
- According to the information received from The New India Assurance Co. Ltd. Rs.23,17,33,855/- insurance premium has been collected from 4206 employees.
- According to the information received from TPA (MD India) the number of medical reimbursement claims is 663 while the amount of reimbursement is Rs. 3,39,12,201/-

Chapter No. 8

Training and Examination program of Directorate of Accounts and Treasuries

According to the training policy of the State Government, it is necessary to train all the officers / employees to increase the efficiency at all levels and make the administration dynamic. The central idea of training policy includes training for all, continuous training and need- based training.

The Officers and employees of Maharashtra Finance and Accounts Cadre under Directorate, Accounts and Treasury, State of Maharashtra, Mumbai have to work at different levels in various offices of Govt. Therefore, Training programs are implemented under the State Training Policy keeping in mind the accounting needs of the officers / employees.

Details of posts under the control of Directorate, Accounts and Treasury, Mumbai:

Maharashtra Finance and Accounts Training Centres

Government of Maharashtra, Finance Department Government Decision dated 29 Nov. 2009 has issued instructions regarding the Maharashtra Accounts Clerk Training and Supervisory Training Programs to be conducted in the training centre under the Directorate, Accounts and Treasury.

The Training centre under the Directorate is called Maharashtra Finance and Accounts Training Centre. Director, Accounts and Treasury are the controlling officers of these centres.

Chart No. 14
Details of Training Centers

Sr.No.	Name of Training Centre	Districts
1	Maharashtra Finance and Accounts Training Centre, Chembur	Mumbai City, Mumbai Suburbs, Thane, Raigad, Palghar, Ratnagiri and Sindhudurga
2	Joint Director, Accounts and Treasury, Pune	Satara, Sangli, Solapur, Kolhapur and Pune
3	Joint Director, Accounts and Treasury, Nagpur	Nagpur, Vardha, Bhandara, Chandrapur, Gadchiroli and Gondiya
4	Joint Director, Accounts and Treasury, Aurangabad	Aurangabad, Jalna, Nanded, Beed, Parbhani, Usmanabad, Latur and Hingoli
5	Joint Director, Accounts and Treasury, Nashik	Nashik, Dhule, Nandurbar, Jalgaon and Ahemdnagar

Module wise training method has been adopted in the above training centre. It conducts 50 days of supervised training, short duration training sessions of 2 to 5 days. 50 % of the lectures given through the said training centre are invited as guest lecturers from experts in the respective subject.

State Training Centres:

In order to increase the efficiency of the officers / employees at all levels in the Government service and have a dynamic administration, the officers and employees of the Maharashtra Finance and Accounts Service cadre in the Directorate are given post - promotional training and refresher training by specialists considering the modern needs and knowledge based on the subject of government work and the computer system used in the office under the state training policy. In this, face recognition of new subject is also given by experts.

Chart No. 15

Details of trainings prescribed as on 02/02/2022 under State Training Policy.

Sr. No.	Types of Training	Period of Training
1	Foundation Training	The Foundation Training Shall be completed by the Government servant in the various cadres except the cadres included in CPTP (Combined Probationary Training Programme)
2	Post Promotion Training	The Post Promotion Training shall be completed by the Government servant within the period of one year from the date of his promotion
3	Refresher Training	The Refresher Training shall be completed by the Government servant within the period of one year after completion of seven years of Foundation Training or Post Promotion Training. If any Government servant does not get promotion within the period of seven years after completion of Refresher Training then such Government servant shall complete Refresher Training again within the period of one year thereafter.

4	Post Transfer Training	The Post Transfer Training shall be completed by the concerned Government servant, to make him aware about the changes in the Government policy or institutional programme with the approval of the competent authority.
5	Orientation Training	The Orientation Training shall be completed by the concerned Government servant to make him aware about the changes in the Government policy or institutional procedures or Acts rules or technology etc.

Details of Trainings to be conducted in the year 2023- 2024 at the level of Directorate, Accounts and Treasury, Mumbai. For department wise sanctioned posts and revision training and post promotion training in Group- A cadre

Chart No. 16
Training programs organized in various training institutes during 2022-2023.

Sr, No.	Name of Training Institute	Cadre	Type of Training		Number of Trainees
			Post Promotion Training	Refresher Training	
1	Yashwantrao Chavan Development Administration Probodhini (Yashada),Pune	Class - 1	105	150	255
2	Vasantrao Naik State Agricultural Extension Management Training Institute (Vanamati) Naagpur	Class -2	200	200	400
3	Kundal Development, Administration and Management Probodhini (Forest), Kundal, District Sangli	Class-2	225	300	525
4	Dr.Punjabrao Deshmukh Vidharbha Administrative and Development Training Prabodhini Amravati	Class-2	200	200	400

Details of training to be conducted in the year 2023-2024 at the level of Directorate, Accounts and Treasury, Mumbai.

For department wise sanctioned posts and refresher training and post promotion training in Group- A cadre.

Chart No. 17

Details of officers eligible for sanctioned department-wise posts and revision training and post-promotion training in Group-A cadre

Sr. No.	Designation	Total Sanctioned Posts	Revision Training (05 days)		For Post Promotion training (Of 12 days)	
			Number of Officers Eligible Annually	Estimated Cost	Estimated Number of Officers Eligible Annually	Estimated Cost
1	Director	29	5	62500/-	10	300000/-
2	Joint Director	63	10	125000/-	10	300000/-
3	Deputy Director	137	20	250000/-	10	300000/-
4	Assistant Director	326	30	375000/-	60	1800000/-
	Total	**555**	**65**	**812500/-**	**120**	**3600000/-**

Chart No. 18

Details of Officers Eligible for Department wise Sanctioned Posts and Revision Training (05 Days) in Group-B Cadre

Sr.No.	Divisions	Account Officers			Assistant Account Officers		
		Total Post	Number of Officers Eligible Annually	Estimated Cost	Total Post	Estimated Number of Officers Eligible Annually	Estimated Cost
1	Amravati	122	20	200000/-	96	20	150000/-
2	Aurangabad	188	30	300000/-	157	25	187500/-
3	Nagpur	148	20	200000/-	138	25	187500/-
4	Nashik	130	20	200000/-	113	25	187500/-
5	Kokan	303	50	500000/-	346	50	375000/-
6	Pune	176	30	300000/-	170	25	187500/-
	Total	**1067**	**170**	**1700000/-**	**1020**	**170**	**1275000/-**

Chart No. 19

Details of officers eligible for sanctioned posts and post-promotion training (12 days) in Group-B cadre department wise

Sr.No.	Divisions	Account Officers			Assistant Account Officers		
		Total Post	Number of Officers Eligible Annually	Estimated Cost	Total Post	Estimated Number of Officers Eligible Annually	Estimated Cost
1	Amravati	122	30	720000/-	96	25	450000/-
2	Aurangabad	188	50	1200000/-	157	40	720000/-
3	Nagpur	148	35	840000/-	138	35	630000/-
4	Nashik	130	40	960000/-	113	30	540000/-
5	Kokan	303	80	1920000/-	346	80	1440000/-
6	Pune	176	45	1080000/-	170	40	720000/-
	Total	**1067**	**280**	**1700000/-**	**1020**	**250**	**4500000/-**

Exam Branch

For the officers / employees under the Directorate, Accounts and Treasury, Mumbai various examinations mentioned below are conducted every year for retention in service as well as for promotion to senior posts.

1. Maharashtra Accounts and Local Fund Accounts Service Group-C Examination
2. Maharashtra Finance and Accounts Service Class-1 Exam
3. Maharashtra Finance and Accounts Service Class-3 Exam
4. Maharashtra Zilla Parishad Finance and Accounts Service Class- 3 Exam

All the other examinations except the examination in the above Sr. No.1 were earlier conducted by the Maharashtra Public Service Commission. According to the circular dated 22/09/2020 of the General Administration Department, all the departmental examinations which were organized by the Maharashtra Public Service Commission have been listed to be conducted by the concerned department from the year 2021. Accordingly, Government of Maharashtra, Finance Department, issued Government Resolution dated 26.02.2021 as per this the above-mentioned Sr. No. 2 and 3 examinations are being organized at the level of Directorate, Accounts and Treasury, Mumbai.

Also, Government Resolution issued by the Finance Department dated 06.10.2022, Maharashtra Zilla Parishad Finance and Accounts Service Class-3 examination for junior accountants working in Zilla Parishad under Rural Department has been approved at the level of Directorate, Accounts and Treasuries, Mumbai and the said examination will also be conducted every year.

Chart No. 20

Details of the estimated expenditure of conducting all the above examinations:

Sr. No.	Name of Exam	Cost Details		Total Amount in Rs. (Estimated)
1	Maharashtra Accounts and Local Fund Accounts Service Group-C Examination	Printing	Question Paper	100000/-
			Answer Paper	15000/-
		Remuneration	Paper Setter	20000/-
			Examiner	100000/-
			Regulator	75000/-

2	Maharashtra Finance and Accounts Service Class-1 Exam	Printing	Question Paper	100000/-
			Answer Paper	150000/-
		Remuneration	Paper Setter	75000/-
			Examiner	150000/-
			Regulator	100000/-
3	Maharashtra Zilla Parishad Finance and Accounts Service Class- 3 Exam	Printing	Question Paper	100000/-
			Answer Paper	150000/-
		Remuneration	Paper Setter	75000/-
			Examiner	150000/-
			Regulator	100000/-
		Total		**1595000/-**

Following are the details of the estimated expenditure incurred for all the above training and conducting the various examinations:

Sr. No.	**Detailed**	**Total Amount in Rs. (Estimated)**
1	For refresher training and post promotion training (Group- A)	4412500/-
2	For refresher training (Group-B)	2975000/-
3	For Post Promotion Training (Group-B)	11220000/-
4	For various examinations conducted for officers / employees under Directorate, Accounts and Treasury, Mumbai	1595000/-
	Total	**20202500/-**

Chart No. 21
Budgetary provision of Accounts Training Classes.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
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	**249.78**	**318.45**	**311.22**	**350.53**
	(B) Object wise Classification.				
	003 Accounts Training Classes				
	Salary	239.17	279.91	279.91	307.90
	Wages	0.08	0.08	0.08	0.08
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	0.43	.50	0.45	0.50
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	0.07	1.81	1.17	1.90
	Office Expenses	6.50	18.00	12.60	22.00
	Rent, Rates and Taxes	0.14	0.15	0.25	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	3.39	18.00	16.76	18.00
	Total Charged	**0.00**	**0.00**	**0.00**	**0.00**
	Total Voted	**249.78**	**318.45**	**311.22**	**350.53**
	(C) Sources of Finance				
	Charged	**0.00**	**0.00**	**0.00**	**0.00**
	Voted	**249.78**	**318.45**	**311.22**	**350.53**

Chapter No. 9

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 in 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 subordinatesis 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.

Chart No. 22
Information about Store Verification

Sr. No	Particulars	2021-22	2022-23**
(1)	(2)	(3)	(4)
1.	**STORE VERIFICATION**		
	No. of Stores		
	'A' Class Stores	1775	1785
	'B' Class Stores	2105	2109
	'C' Class Stores	231	231
	Total	**4111**	**4125**
2.	**Stores due for Physical Verification (including pending Store Verification)**		
	'A' Class Stores	886	1497
	'B' Class Stores	967	1309
	'C' Class Stores	66	105
	Total	**1919**	**2911**
3.	**Man days available as per the Stock Verifier & its Store wise distribution**		
	'A' Class Stores	5742	7577
	'B' Class Stores	1705	1759
	'C' Class Stores	199	197
	Total	**7646**	**9533**

4.	**Store verified on the basis of Man Days available for Store Verification/Store Verified**		
	'A' Class Stores	87	155
	'B' Class Stores	150	268
	'C' Class Stores	0	12
	Total	**237**	**435**
5.	**Shortages noticed during Store Verification**		
	No. of Items	564	1277
	Amount (in Lac)	19.6	47
6.	**Excess noticed during Store Verification**		
	No. of Items	306	556
	Amount (in Lac)	18.44	26.79
7.	**Government money involved in unutilized Stores**		
	No. of Items	1106	2869
	Amount (in Lac)	173.82	394.6
8.	**Other irregularities in Stores**		
	No. of Items	662	368
	Amount (in Lac)	38	36.1

****** Expected figures and payment amount in lacs.

Chapter No. 10
Pay Verification Unit

In order to verify pay fixation of eligible Government Officers and employees in State Government made by the Office Head as per Government Rules, initially four Pay Verification Units viz. Mumbai, Pune, Aurangabad and Nagpur were formed, under Finance Department Government Resolution No. ROP 1289/M. No. 25/Service – 10, dated 22nd December, 1989. As the Units at Nashik, Amravati and Konkan (Konkan Bhavan) were newly included therein, presently, 7 Pay Verification Units are functioning in the State.

The State Government makes applicable Pay Commission to eligible State Government employees after every 10 years. At present, Seventh Pay Commission has been made applicable, under Government Notification, Finance Department ROP – 2019/ M. No. 1/Service -9, dated 30th January, 2019. Previously, the Pay Verification Units used to verify the pay and used to affix stamp in the Service book. However, as per Government Circular Finance Department No. Miscellaneous 2019/M. No. 27/Trea.-Adm.-4, dated 14th May, 2019, it has been made mandatory to carry out process of pay verification by online mode through 'Vetanika' system.

The 'Vetanika' System has been developed for easy use of employees, Office Heads and Pay Verification Units and through the said system, up-to-date information (status) of verification of pay is easily and quickly obtained by the employees and Office Heads. After the Pay Verification Unit verifies the Service book and certifies the same, Pay Verification Certificate is generated from 'Vetanika' system.

At present, work of verifying pay fixation dated 01.01.2006 as per Seventh Pay Commission made by the concerned Office Heads, under Maharashtra Civil Services (Revised Pay) Rules, 2019 is being carried out. For the said purpose, target of verifying 7,60,631 service books of regular employees as well as retired employees.

Chart No. 23
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
							04/2021 to 03/2022	04/2022 to 10/2022	
1	**2**	**3**	**4**	**5**	**(4+5)=6**	**(3-4)=7**	**8**	**9**	**10**
1	Mumbai	126719	26036	18863	44899	**100683**	11996	4873	**25170**
2	Konkan	84231	22220	11936	34156	**62011**	3668	2629	**15503**
3	Pune	146641	34924	25846	60770	**111717**	11898	3990	**27929**
4	Nasik	98423	29907	12415	42322	**68516**	7247	3620	**17500**
5	Aurangabad	115839	28142	13324	41466	**87697**	5688	3455	**21925**
6	Amravati	78380	17649	12090	29739	**60731**	4013	2377	**15182**
7	Nagpur	110398	21596	15030	36626	**88802**	6991	3869	**25435**
Total		**760631**	**180474**	**109504**	**289978**	**580157**	**51501**	**24813**	**148644**

Chapter No. 11
Information regarding Pay & Accounts Office, Mumbai

1. The Pay and Accounts Office was established under the control of the State Government on 1st April, 1955 to deal with all Government transactions arising in Greater Mumbai. Before introduction of the scheme of keeping departments of central financial transaction, all the payments and maintenance of accounts relating to central financial transactions prior to 1st October, 1976 were rendered by this office. This office is responsible for all the service payments and maintenance of the accounts of the State Government transactions arising in Greater Mumbai. Payments are made on conducting a check on the same lines and to the same extent as was done by any audit office. Nevertheless this account check is not constitutional. This work is done as a departmental scheme. The accounts of such payments including the transactions recorded in the accounts rendered by the Reserve Bank of India are compiled and the compiled accounts are submitted to the Accountant General, Mumbai.

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

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

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

1.3 State Account: This branch deals with the compilation of accounts of State Government transactions and 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. Apart from that the original vouchers of major head 8009 and 8658 are collected and sent to the office of the Accountant General. Also, broadsheets are prepared by collecting the information of deposit and expenditure of major head 8336.

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

1.5 Broad Sheet Section: This Branch maintains broadsheets of major head 6003 to 7610 (all loan head). Also maintain accounts of major head 4408 Food Civil Supply and Consumer Protection Department, Capital outlay on Food storage and Warehousing. Moreover, this branch maintains the accounts of deposits and expenditure of Residential Commissioner Maharashtra Sadan, New Delhi, Maharashtra Information Center New Delhi, Residential Engineer PWD. Maharashtra Sadan New Delhi and Krushna Godavari unit.

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

1.7 Pension Section: This branch deals with the monthly pension payment to the pensioners of State, Central and other State Governments. Under section 3 of the Maharashtra Right to Public Service Act 2015, payment of monthly pension and family pension is being notified as public service. In this regard Assistant Pay and Account Officer has been nominated as a designated officer and Pay And Account Officer has been designated as a first Appellate Authority. In compliance of the provision in this act the suitable 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.

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

1.9 Computer Section: The accounts in this office are being prepared on computerized 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 computerized. Due to computerization 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 computerized system. The monthly pension of the said pensioners has been made by ECS/NEFT. Hence, it is possible for this office to make payment of pension on due date. Payments of all the bills presented to this office are made by NEFT. From April 2012 onwards the salary bills of the Government staff generated through IFMS "Sevaarth" application developed by TCS are accepted by this office.

1.10 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.

Chart No. 24
Work done by Pay and Accounts Office

Sr. No	DETAILS		2021-2022	2022-2023**
1	No. of Controlling Officers		240	240
	Drawing and Disbursing officers		703	707
2	No. of self Drawing and Disbursing Officers		53	68
3	No. of Bills accepted		211601	185610
4	Daily Average		789	614
5	**Payment of Bills No. and Amount**			
	By Cheque	No. of Bills	6020	2632
		Amount in Lacs	1055696	647073
	Book Adjustment	No. of Bills	0	0
		Amount in Lacs	0	0
	Through Bank (ECS/NEFT)	No. of Bills	3655	1420
		Amount in Lacs	14249	2516
	Via e-Kuber	No. of Bills	201926	181558
		Amount in Lacs	9008177	11416506
	Total No. of Bills		**211601**	**185610**
	Total Amount (In Lacs)		**10078122**	**12066095**
6	**Compilations (Rs. In Lakh)**			
	Receipt entries (By challans)		24956	33970
	Amount in Lacs		200246	607284
	Payment Entries (By Cheques) *		4053	3898
	Amount in Lacs		1312445	1542725
7	No. of Pension Payment Order accepted		3388	4731
	No. of gratuity payment order accepted		8348	9563
	Amount paid for Gratuity payment orders accepted (In Lacs)		45394	53816
	No. of Gratuity payment		8097	10527
	Amount paid for Gratuity payment (In Lacs)		41096	56295
	No. of commuted payment orders accepted		2375	2494
	commuted Payment		2375	2494
	Amount paid for communication payment (In Lacs)		22929	240476

8	**Deposits (Rs. in Lacs)**		
	No. of Challans	1586	2352
	Amount of Deposits (In Lacs)	14959	63325
9	**Payment Deposits (Rs. in Lacs)**		
	A) No. of Vouchers		
	Major Head 8336	1188	1333
	Major Head 8443	34	40
	B) No. of Transfer Entries		
	Major Head 8336	6	3
	Major Head 8443	11	12
	C) Total amount of Payment		
	Major Head 8336	33317	44276
	Major Head 8443	90	290662
10	**Pending Cheques Reconciliation (Month)**	12	12

** Estimated number and amount expected

Chart No. 25

Budgetary provision of Pay and Accounts Office, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
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	**4060.00**	**4775.75**	**4586.60**	**4776.17**
	(B) Objectwise Classification.				
	096 Pay and Accounts Office, Mumbai				
	Salary	3467.69	3953.72	**3944.31**	**4490.33**
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.20	0.63	0.27	0.66
	Telephone, Electricity and Water	32.72	24.32	59.32	33.80
	Contractual Services	22.35	40.00	40.00	45.00
	Travelling Allowances	1.22	4.09	2.87	4.29
	Office Expenses	31.73	32.15	28.88	33.75
	Rent, Rates and Taxes	45.36	30.00	30.00	30.00
	Expenses on Computerization	8.73	18.34	42.05	31.89
	Petrol, Oil and Lubricants	0.00	0.00	0.00	1.00
	Minor Works	450.00	672.50	438.90	105.45
	Total Charged	**0.00**	**0.00**	0.00	0.00
	Total Voted	**4060.00**	**4775.75**	**4586.60**	**4776.17**
	(C) Sources of Finance				
	Charged	**0.00**	**0.00**	**0.00**	**0.00**
	Voted	**4060.00**	**4775.75**	**4586.60**	**4776.17**

Chapter No. 12
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 scrutinising the purpose of the presented cheque treasury office pass it through treasurynet 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 prepare accounts from various entities like deposites 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, eKuber etc. portals.

7. **Stamp:** The supply of stamp to various vendors across the 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 date 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.

Chart No. 26

Work done by Treasury Offices (Total)

Sr. No.	Particulars	2021-2022	2022-2023
1	2	3	4
1	**No. of Drawing & Disbursing Officers**		
	District Treasury	6614	6722
	Sub-Treasury	7424	7620
	Total	**14038**	**14342**
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	386	432
	Total	506	553
3	**No. of Bills accepted**		
	District Treasury	1226207	1277450
	Sub-Treasury	660740	665316
	Pensioner's Bills	169947	171906
	Total	**2056894**	**2114672**
4	**Average Bills Received**	**9495**	**10259**
5	**Payment of Bills**		
	By Cheque	157226	177834
	By Cash	0	0
	Through Banks	1423072	1511904
	Total	**1580298**	**1689738**
6	**Compilation**		
	Receipt Entries	1005604	1073072
	Amount (In Lakh)	3011106	3418490
	Payment Entries	1872275	2219804
	Amount (in Lacs)	24693997	26145611
7	**No. of Pension Payment orders accepted.**		
	Maharashtra State	42427	43616
	Central	1	3
	Other States	53	54
	Total	**42481**	**43673**
8	**No. of Gratuity Orders accepted**		
	Maharashtra State	52303	56228
	Central	0	0
	Other States	0	0
	Total	**52303**	**56228**

9	**No. of Payments of Gratuity**		
	Maharashtra State	52476	55928
	Central	0	0
	Other States	0	0
	Total	**52476**	**55928**
10	**No. of Commutation Payment Orders accepted**		
	Maharashtra State	41985	44181
	Central	0	2
	Other States	17	24
	Total	**42002**	**44207**
11	**Commutation Payment**		
	Maharashtra State	34952	36488
	Central	0	0
	Other States	17	20
	Total	**34969**	**36508**
12	**Deposits**		
	No. of Challans	192775	210514
	No. of Transfer Entries	287	263
	Total Amount of Deposits (Amt. in Lacs)	**1654193**	**2009108**
13	**Payment of Deposits**		
	No. of Challans	39430	43193
	No. of Transfer Entries	174	171
	Total Amount of Deposits (Amt. in Lacs)	**858245**	**1639124**
14	**Pending Cheques reconciliation (Months)**	0	0
15	**Stamps**		
	No. of Stamps Transactions		
	Judicial	69669	79364
	Non Judicial	280542	317611
	Total	**350211**	**396975**
	Value of Sold Stamps (Amt. in Lakh)		
	Judicial	21253	22491
	Non Judicial	115980	124722
	Total	**137233**	**147213**

Chart No. 27

Budgetary provision of Treasury Establishment.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
1	2	3	4	5	6
	(A) Activity Classification.				
	Minor Head 097Treasury Establishment (Committed)				
	Charged	**0.00**	**0.00**	**0.00**	**0.00**
	Voted	**20215.18**	**22529.92**	**24993.36**	**25252.29**
	(B) Objectwise Classification.				
	097 Treasury Establishment				
	Salary	16383.22	18954.19	18842.57	20749.61
	Wages	11.48	12.05	11.45	12.65
	Overtime Allowances	0.72	1.35	1.08	1.40
	Telephone, Electricity and Water	184.85	229.61	229.61	298.00
	Contractual Services	66.15	320.81	320.81	320.81
	Travelling Allowances	77.02	141.37	98.96	148.44
	Office Expenses	888.19	753.58	1458.46	991.26
	Rent, Rates and Taxes	67.69	73.48	73.48	83.48
	Expenses on Computerization	2535.86	2043.46	3956.92	2645.63
	Petrol, Oil and Lubricants	0.00	0.02	0.02	1.01
	Professional Services	0.00	0.00	0.00	0.00
	Total Charged	**0.00**	**0.00**	**0.00**	**0.00**
	Total Voted	**20215.18**	**22529.92**	**24993.36**	**25252.29**
	(C) Sources of Finance				
	Charged	**0.00**	**0.00**	**0.00**	**0.00**
	Voted	**20215.18**	**22529.92**	**24993.36**	**25252.29**