

**PERFORMANCE**

**BUDGET**

**2014-2015**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS & TREASURIES)**

**(PUBLICATION No. 2)**

(iii)

**PERFORMANCE BUDGET 2013- 2014**

**FINANCE DEPARTMENT**

**(PUBLICATION No.-2)**

**LIST OF PERFORMANCE BUDGET PREPARED BY FINANCE  
DEPARTMENT**

Sr.No.	Name of Performance Budget
(1)	Finance Department (Mantralaya)
(2)	Finance Department (Director of Accounts & Treasuries)
(3)	Finance Department (Sales Tax)
(4)	Finance Department (Small Savings & Lotteries)
(5)	Finance Department (Insurance)
(6)	Finance Department (Local Fund Account Audit)

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# DIRECTORATE OF ACCOUNTS & TREASURIES

## -: INTRODUCTION :-

1. The Directorate of Accounts & treasuries, was established with effect from 1<sup>st</sup> January, 1962. The Account's work carried out by offices like Treasuries, Local Fund Audit, Accounts office (Treasuries), Store Verification and Vigilance units, which were working under the control of the Finance Department have been 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 under one roof & create a unified Accounts Service.

This was thought necessary as the service conditions, qualifications, pay scales etc. of the Supervisory cadre working in these Departments / Offices was not uniform. Besides for want of such an unified Accounts Service the incumbents dealing with the Account, Finance matters in various Government Departments, did not have uniform prospects of promotions. Also for want of Officers qualified in Accounts work. Various Departments of the Government were finding it difficult to manage the Accounting work in its proper perspective.

- 1.1 Government, therefore, established the unified Maharashtra Finance & Accounts Service with effect from 1<sup>st</sup> February, 1965. This service included all Gazetted & Non Gazetted Supervisory posts doing Accounts and Finance works 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 inter-change ability of personnel with a view to gain all round experience. As on 1<sup>st</sup> February, 1965 the total strength of this service was 375. It has been increased to 2752 as on 1<sup>st</sup> March, 2013.
- 1.2 The Director of Accounts & Treasuries, is the Head of the Department. The head quarter of the Directorate is at Mumbai. The Directorate has Six Regional Offices, one each at Pune, Nashik, Aurangabad, Nagpur, Amravati & Kokan Bhavan, Navi Mumbai. Apart from them the following Offices are under the administrative control of the Directorate.
  - 1) All District Treasuries & Sub-Treasuries in the State.
  - 2) Pay & accounts Office, Mumbai.
  - 3) Accounts Training Centers at Mumbai, Pune, Nashik, Aurangabad, Amravati & Nagpur.
  - 4) Stores Verification Organization.
  - 5) State Record Keeping Agency.
  - 6) Pay Verification Unit.

## 2. Computerization of Treasury Accounts :-

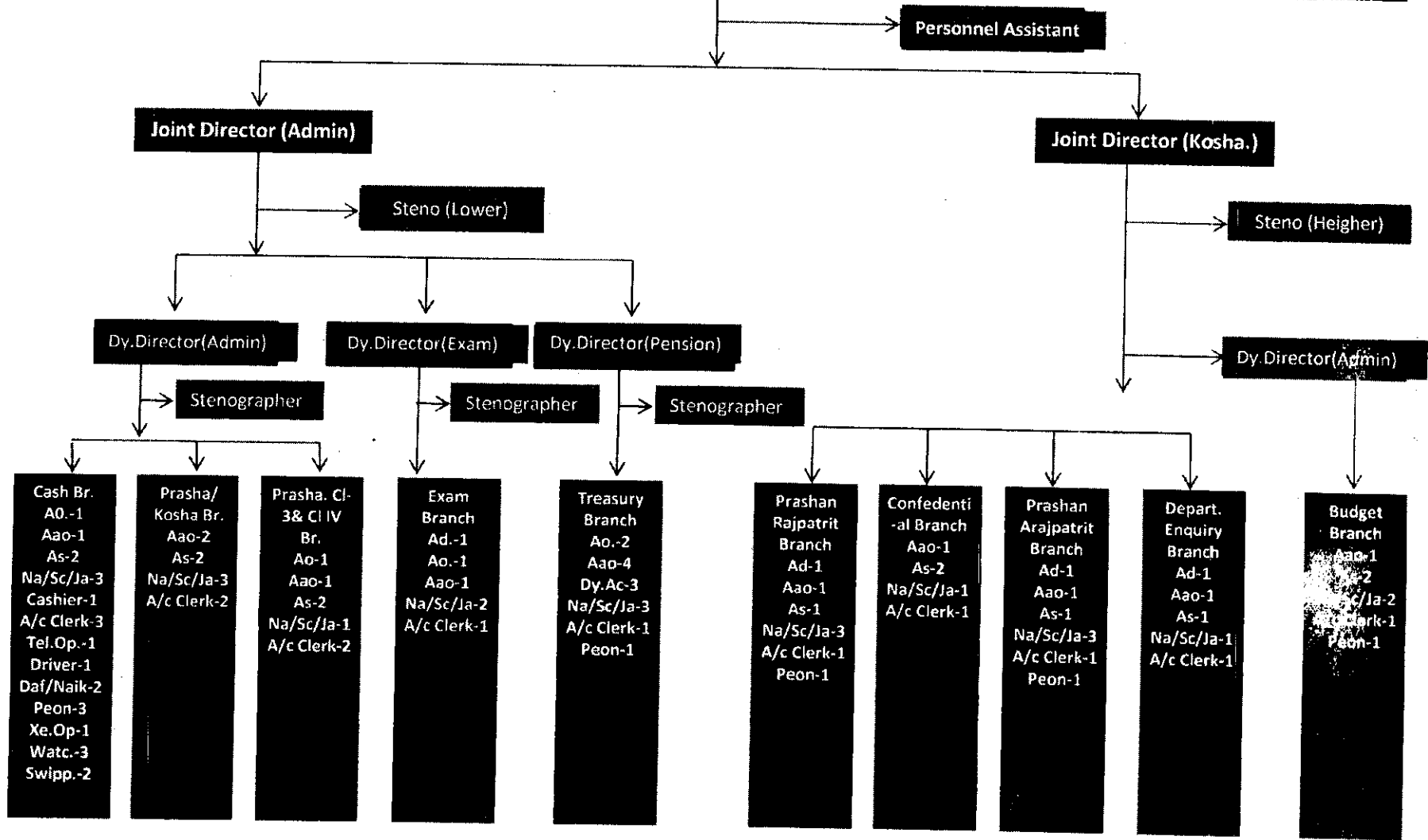
With a view to ensure correctness of accounts, the work of preparation of accounts by Treasuries / Sub-Treasuries and Pay & Accounts Office, Mumbai has been computerized. This has facilitated the submission of accounts on due dates. Treasury Net Version-2, the web based programme, has been made applicable in all treasuries. Accounts are being prepared on computer and submitted to the Accountant General. All the stages from receipt of bill in the Treasury to compilation of accounts have been computerized. Detailed information regarding Receipts and Payments thus becomes available to the Government resultantly the Government can keep effective control over Receipts and Payments of the State.

- 2.1 Pension payment to the State Pensioners is being made through District Treasuries and Pay and Accounts Office, Mumbai. The work of bill generation has also been computerized. Which has resulted in the payment of pensions on due dates.

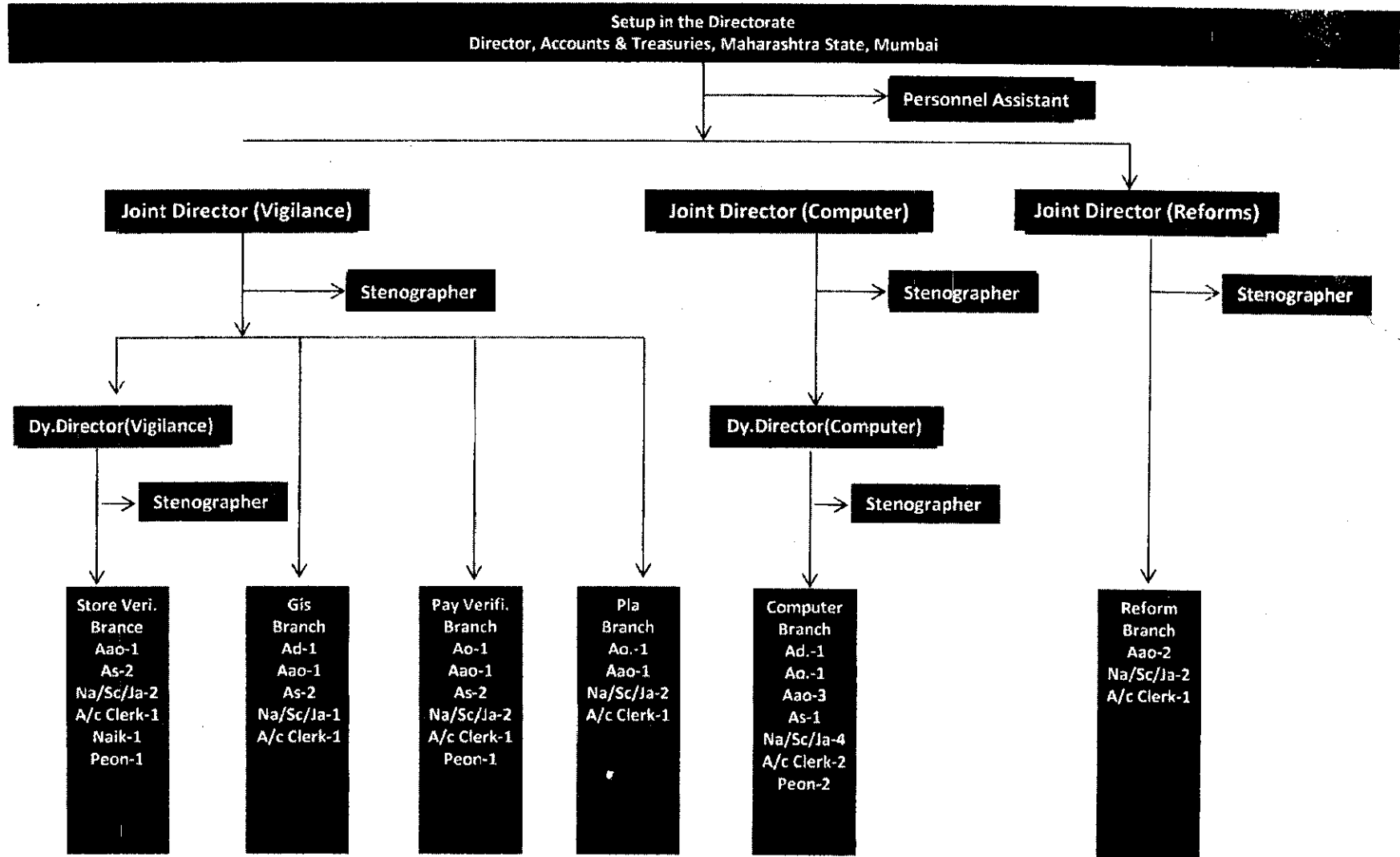
## Website Developed by Directorate of Accounts & Treasuries

- Mahakosh** - On this website the addresses of different websites of directorate are displayed.  
<https://mahakosh.gov.in>
- Mahakosh.in** - The General information of Directorate and its functions and staff of the Directorate of Accounts & Treasuries is available on this site.  
<https://www.mahakosh.in>
- Beams** - All the State Government Departments & Government Offices can use this website for all their activities related to Budgeting.  
<https://beams.mahakosh.gov.in>
- Gras** - Government Receipt Accounting System.  
This programme is developed and used to accept online tax receipts of stamps registrations, Transport and Excise department.  
<https://grass.mahakosh.gov.in>
- Sevarth** - With the help of this, all department and offices of State government can prepare their pay bills (with necessary Schedules such as G.P.F.) on the treasuries.  
<https://sevarth.mahakosh.gov.in>
- Dcps** - This website is developed for the use of all the State Government Offices and for the benefit of all the members of the Defined Contributory Pension Scheme (the State Government employees recruited from 1<sup>st</sup> of November 2005).  
<https://dcps.mahakosh.gov.in>
- Nivrutivettan** - This site is developed for making available information about their pension to the pensioners. Presently is status of further development.  
<https://pension.mahakosh.gov.in>
- Koshvahini** - This site is developed for giving information of Receipts / Expenditure / status of bills in the treasuries for use of Drawing and Disbursing officers.  
<https://koshwahini.mahakosh.gov.in>
- Arthwahini** - This site is developed and used to gather the information functions and performance of Treasuries.  
<https://arthwahini.mahakosh.gov.in>

**Setup in the Directorate**  
**Director, Accounts & Treasuries, Maharashtra State, Mumbai**







The staff which is on another establishment – Virtual Treasury- Junior Accountant – 1 & Naik - 1, Training Center – Account Clerk -1, Minister Establishment – Junior Accountant -1 & Junior Clerk – 2 & Peon -3

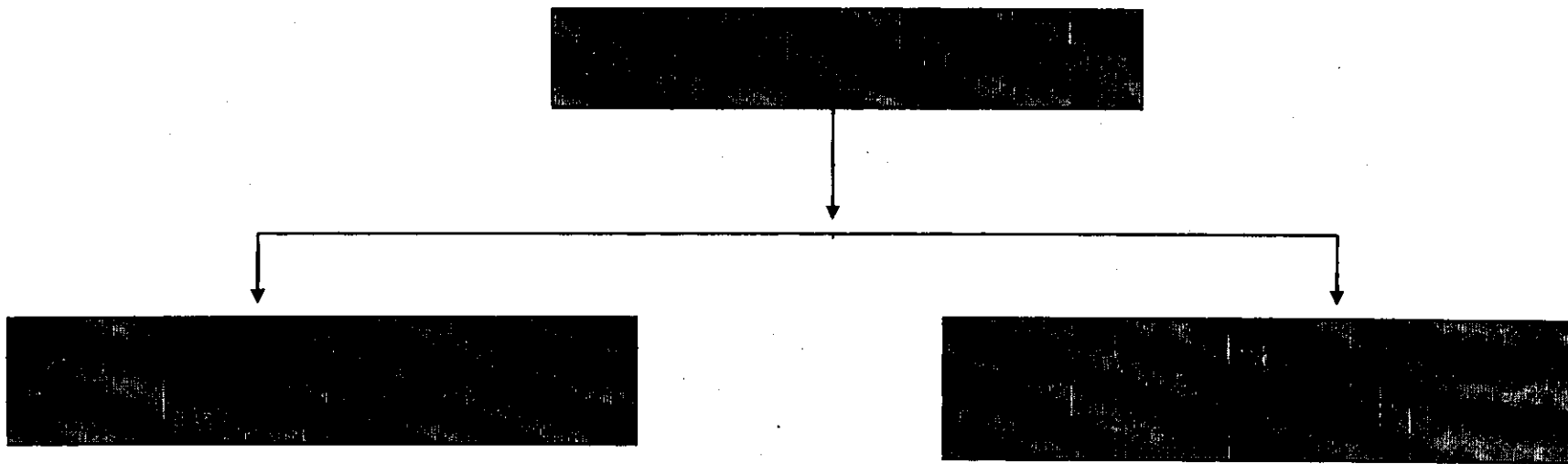
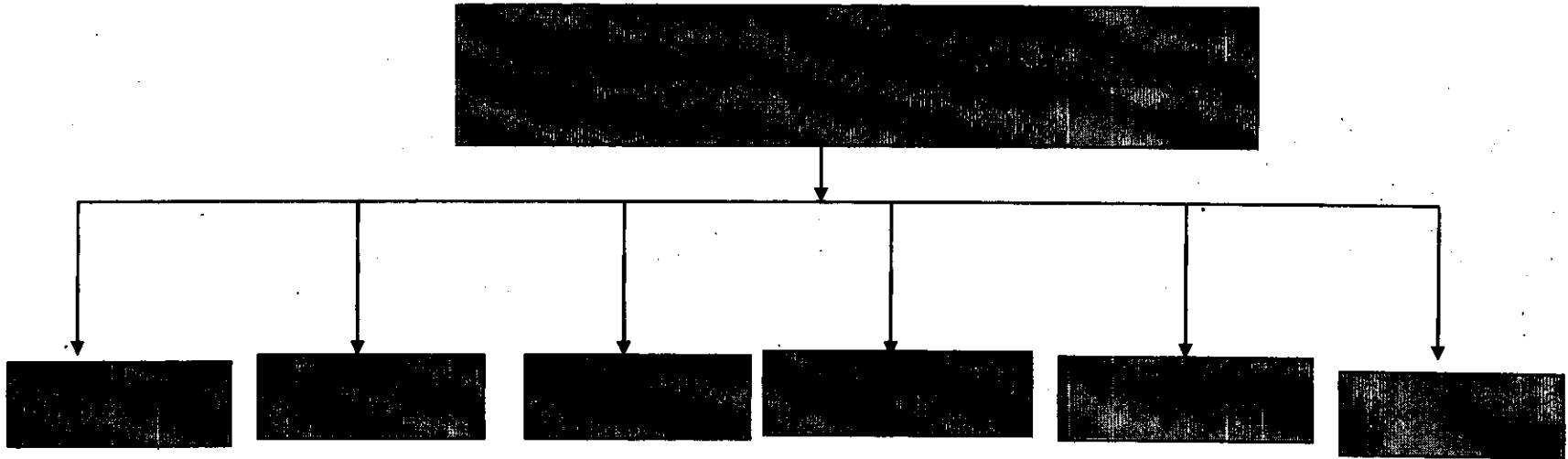
Directorate of Accounts & Treasuries, Maharashtra State, Mumbai  
**संचालनालय, लेखा व कोषागारे, महाराष्ट्र राज्य, मुंबई**

REGIONAL, DISTRICT & TALUKA LEVEL SETUP,

जिल्हा व तालुकास्तरावरील रचना



Joint Director, Accounts & Treasuries Konkan	4 Treasury Offices + 1 Virtual Treasury	Joint Director, Accounts & Treasuries Pune	5 Treasury Offices	Joint Director, Accounts & Treasuries Nashik	5 Treasury Offices	Joint Director, Accounts & Treasuries Aurangabad	8 Treasury Offices	Joint Director, Accounts & Treasuries Amravati	5 Treasury Offices	Joint Director Accounts & Treasuries Nagpur	6 Treasury Offices	Pay & Accounts Officer, Pay & Accounts Office, Mumbai	2 Offices- at Bandra & Fort
Sub Treasury Offices (42)		Sub Treasury Offices (53)		Sub Treasury Offices (45)		Sub Treasury Offices (58)		Sub Treasury Offices (49)		Sub Treasury Offices (56)			



**विवरणपत्र अ**  
 एकूण अर्थसंकल्पीय तरतुदींचा कार्यक्रमनिहाय तपशील  
 Programmewise Details of Total Budget Estimates

(रुपये हजारात)  
 (Rs. in thousands)

अनुक्रमांक Serial No.	कार्यक्रम Programme	प्रत्यक्ष रकमा 2012-2013 Actual 2012-2013			अर्थसंकल्प 2013-2014 Budget Estimates 2013-2014			सुधारलेला अंदाज 2013-2014 Revised Estimate 2013-2014			अर्थसंकल्प -2014-2015 Budget Estimates 2014-2015			
		महसुली Revenue	भांडवली Capital	एकूण Total	महसुली Revenue	भांडवली Capital	एकूण Total	महसुली Revenue	भांडवली Capital	एकूण Total	महसुली Revenue	भांडवली Capital	एकूण Total	
		(३)	(४)	(५)	(६)	(७)	(८)	(९)	(१०)	(११)	(१२)	(१३)	(१४)	
२०५४,५	कोषागारे व लेखा प्रशासन	Charged/भारीत	200		200	200	200		200	200	200		200	
१	२०५४ Treasury and Accounts	Voted/दत्तमत	1414633	29899	1444532	1668713	1668713	1703613	117800	1821413	1797224	29500	1826724	
	एकूण/Total	Charged/भारित-	200-	-	200 -	200	200	200		200	200		200	
		Voted/दत्तमत	1414633	29899	1444532	1668713	--	1668713	1703613	117800	1821413	1797224	29500	1826724

**विवरणपत्र ब**  
 एकूण अर्थसंकल्पीय तरतुदींचा कार्यक्रमनिहाय तपशील  
 Major Head - Cum - Programmewise Details of Total Budget Estimates

(रुपये हजारात)  
 (Rs. in thousands)

programme.	Name of Programme	प्रत्यक्ष रकमा 2012-2013 Actual 2012-2013			अर्थसंकल्प 2013-2014 Budget Estimates 2013-2014			सुधारलेला अंदाज 2013-2014 Revised Estimate 2013-2014			अर्थसंकल्प -2014-2015 Budget Estimates 2014-2015			
		योजनेतर Non-Plan	योजनांतर्गत Plan	एकूण Total	योजनेतर Non-Plan	योजनांतर्गत Plan	एकूण Total	योजनेतर Non-Plan	योजनांतर्गत Plan	एकूण Total	योजनेतर Non-Plan	योजनांतर्गत Plan	एकूण Total	
		(३)	(४)	(५)	(६)	(७)	(८)	(९)	(१०)	(११)	(१२)	(१३)	(१४)	
	प्रधान शीर्ष													
	२०५४ कोषागारे व लेखा प्रशासन													
	२०५४ Treasury and Accounts Administration													
१	०९५ - संचालनालय लेखा व कोषागारे	Charged/भारीत	200		200	200	200	200		200		200		
	०९५- Directorate of Accounts and Treasuries	Voted/	258752		258752	288116	288116	297982		297982	299309		299309	
२	०९६ अधिदान व लेखा कार्यालय													
	०९६ Pay and Accounts Offices		208331		208331	235689	235689	238713		238713	260386		260386	
३	०९७ कोषागारांची आस्थापना													
	०९७ Treasury Establishment		929423	29899	959322	1122780	1122780	1141761	117800	1259561	1214342	29500	1243842	
४	००३ - प्रशिक्षण													
	००३ - Training		10242		10242	12942	12942	15931		-15931	13960		13960	
५	०९९ - नवीन परिभाषित अंशदान सेवानिवृत्ती वेतन योजना यंत्रणा													
	०९९ - New Defined Contribution Pension		7885		7885	9186	9186	-9226		-9226	9227		9227	
	Scheme Mission													
	एकूण/Total/- प्रधान शीर्ष	Charged/भारीत	--	--	200	--	200	--	--	--	--	--	200	
	Major Head	Voted/दत्तमत	1414633	29899	1444532	1668713	--	1668713	1703613	117800	1821413	1797224	29500	1826724
	एकूण बेरीज /	Charged/भारीत	--	--	--	200	200	200	--	--	--	200	200	
	Grand Total	Voted/दत्तमत	1414633	29899	1444532	1668713	--	1668713	1703613	117800	1821413	1797224	29500	1826724

## PROGRAMME No. - 1

## DIRECTORATE OF ACCOUNTS &amp; TREASURIES,

MAHARASHTRA STATE, MUMBAI 400 021

## ADMINISTRATION

4. The Director is the Head of the Department in the Head Quarter at Mumbai. He is assisted by Joint Directors, Deputy Directors, Assistant Directors at head quarter & Six Regional Joint / Deputy Directors one each at Pune, Nashik, Aurangabad, Amravati, Nagpur & Kokan Bhavan at Navi Mumbai. Two Wings (i) Administration & (ii) Technical, have been created. The Joint Director (Administration) is in charge of Administration wing and the Joint Director (Technical) is in charge of the Technical Wing. The Regional Joint / Deputy Directors at Pune, Nashik, Aurangabad, Amravati, Nagpur & Kokan Region are responsible for the administration of their own offices and the treasuries under their control. The Pay & Accounts Officer, Mumbai is an officer of the rank of Joint Director and manages functions of his offices. All these offices work under the over all administrative control of the Director.

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

- 5 There are in all 33 Treasuries and 323 Sub Treasuries apart from Virtual Treasury, in the State. Normally annual inspection of 11 Treasuries is done in a year by the Directorate and inspection of all the Treasuries in his region is done by the Regional Joint / Deputy Directors. Similarly inspection of all Sub-Treasuries is done by the Regional Joint / Deputy Directors once in three years. The administrative inspection of each of the Regional offices is done by the Directorate once in two years.
- 5.1 There are in all 2835 officers post in the Maharashtra Finance & Accounts Service. There are 23 posts in the Director cadre apart from the regular Director of Accounts and Treasuries. There are 45 Posts in joint Director's Cadre, 122 Posts in Group -A (Senior) Cadre, 292 Posts in Group-A (Junior) Cadre, 950 Posts in Group-B Cadre & 1403 Posts (including posts on deputation) in Group- B (non Gazetted) Cadre.

तपशील	प्रत्यक्ष खर्च २०१२-२०१३			अर्थसंकल्प २०१२-२०१३			सुधारलेले अंदाज २०१३-२०१४			अर्थसंकल्प २०१४-२०१५		
	Actuals २०१२-२०१३			Budget Estimates २०१३-२०१४			Revised Estimates २०१३-२०१४			Budget Estimates २०१४-२०१५		
	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total
२	३	४	५	६	७	८	९	१०	११	१२	१३	
<b>(अ) कार्याचे वर्गीकरण / (A) Activity Classification</b>												
(१) निर्देशन आणि प्रशासन ०९५(००)(०१) Charged/	-	-	-	200	-	200	200	-	200	200	-	200
(१) Direction & Administration Voted/दत्तमत	133314	-	133314	146412	-	146412	159722	-	159722	143864	-	143864
(२) भंडार पडताळणी व जागरूकता पथके/ ०९५(००) (०२) Stores Verification & Vigilance Units	38221	-	38221	45373	-	45373	41621	-	41621	50152	-	50152
(३) जिल्हा परिषदेचे मुख्य लेखा व वित्त अधिकारी व लेखा अधिकारी यांचे वेतन व भत्ते ०९५(००) (०३) Chief Accounts & Finance Officer and Accounts Officer of Zilla Parishad	70808	-	70808	77135	-	77135	78042	-	78042	85731	-	85731
(४) शासकीय लेखांच्या संगणकीकरणवरील खर्च ०९५ (००) (०५) Expenditure on Computerisation of Government Accounts	16409	-	16409	19196	-	19196	18597	-	18597	19562	-	19562
अ एकूण / A-Gross Charged/भारित	-	-	-	200	-	200	200	-	200	200	-	200
Voted/दत्तमत	258752	-	258752	288116	-	288116	297982	-	297982	299309	-	299309
<b>(ब) उद्दीष्टनिहाय वर्गीकरण / (B) Object-wise Classification</b>												
<b>(एक) संचालक, लेखाज्ञ कोषागारे, मंडई / (I) Director of Accounts &amp; Treasuries, Mumbai</b>												
वेतन / Salaries	244738	-	244738	278494	-	278494	287586	-	287586	288215	-	288215
संजुरी / Wages	16	-	16	25	-	25	16	-	16	18	-	18
अतिरिक्तिक भत्ता - overtime allowances	280	-	280	120	-	120	184	-	184	200	-	200
दूरध्वनी बीज व पाणी शुल्क - Telephone, Electricity Water charges	2232	-	2232	2203	-	2203	2374	-	2374	2947	-	2947
देशांतर्गत प्रवासखर्च / Domestic Travel Expenses	3408	-	3408	3380	-	3380	3769	-	3769	4082	-	4082
कार्यालयीन खर्च / Office Expenses	7921	-	7921	4519	-	4519	3800	-	3800	3606	-	3606
व्यवसायिक सेवा Professional Services	52	-	52	80	-	80	92	-	92	80	-	80
संगणक / Computer	-	-	-	-	-	-	-	-	-	-	-	-
भाडे पट्टी व कर/ Rents, Rates & Taxes	105	-	105	161	-	161	161	-	161	161	-	161
कंत्राटी सेवा / Contract Services	-	-	-	-	-	-	-	-	-	-	-	-
इतर खर्च / Other Charges	-	-	-	-	-	-	-	-	-	-	-	-
एकूण (एक) / Total (I)	-	-	-	200	-	200	200	-	200	200	-	200
Voted/ दत्तमत	258752	-	258752	288116	-	288116	297982	-	297982	299309	-	299309
एकूण बेरीज/ Grand Total	-	-	-	200	-	200	200	-	200	200	-	200
Voted/ दत्तमत	258752	-	258752	288116	-	288116	297982	-	297982	299309	-	299309
<b>(क) वित्त व्यवस्थेची साधने / (C) Sources of Finance</b>												
वित्त विभाग भागणी क्र.जी-५ Finance Department Demand No. G-5	200	-	200	200	-	200	200	-	200	200	-	200
२०१४ कोषागारे व लेखा प्रशासन २०१४ Treasury & Accounts Administration	258752	-	258752	288116	-	288116	297982	-	297982	299309	-	299309
एकूण (एक) / Total (I)	200	-	200	200	-	200	200	-	200	200	-	200
Voted/ दत्तमत	258752	-	258752	288116	-	288116	297982	-	297982	299309	-	299309

# Government Receipt Accounting System - GRAS

## **Implementation of E-Payment System of Department of Finance**

Department of Finance (FD), Government of Maharashtra, has decided to receive payments electronically as E-Receipts. For this purpose, FD had decided to develop and implement an (E-Payment System) in the form of Government Receipt Accounting System (GRAS) in order to enable its customers to fill E-Challans on its website and make online or offline payment using the GRAS. The GRAS is made available to the Citizens since June 2010.

e-payment is a mode of payment in addition to the conventional methods of payment offered by the banks under specific security norms of Reserve Bank of India. This scheme facilitates anytime, anywhere payment and an instant on-line payment receipt is generated once the transaction is complete. It provides the convenience of making online payment of any of Maharashtra State Government Tax through Bank's Internet banking service.

The system requirements, methodology and suggested process flow was developed, without having any implication of the existing procedure of the executive and accounting agencies of the Departments. While most of the banks have intimated their acceptance of providing this option, and are developing the solutions at their IT Departments, 16 Banks have so far come up with the necessary software.

E-Payment facilitates payment of direct taxes online by taxpayers. To avail of this facility the taxpayer is required to have a net-banking account with any of the banks listed below, which the only banks are offering this facility at present.

### **Names of the Banks are:**

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

### **Payment Timing:**

This is a 24-hour facility and such; customer can make the payment any time of the day. All payments effected up to 20.00PM will be accounted for the day itself and all payments effected after 20.00PM will be accounted as next working day's receipt.

**Advantages:**

- Ease of operation and convenience
- Facility is available on 24x7 basis
- One can pay on behalf of the firm, company and others
- On-line payment of taxes (No more queues and waiting)
- On-line Filling of single challan form
- Minimum fields of the challan need to be filled. Most of the fields are populated automatically.
- Selection of appropriate tax-type from drop-down menu
- Instant online receipts for payment made
- Instant Online receipt with banks transaction number becomes available
- The acknowledgement of the challan gets delivered at the customer's address

The existing manual tax accounting system requires the taxpayer to file three copies of challan. But, E-Challan would require a single challan for payment of any State Government tax. It would cover all the essential information required from the assessee in relation to his tax payments.

**Solution is available to:**

- Customer of any one of the above Banking branches of the Bank.
- Customers having Banks' internet banking ID.

The E-Payment System, once implemented, will enable the licensee/ subscribers/Merchants/ other customers to fill an E-Challan online for each type of payment and make electronic payment either online using the Internet Banking System, from a Bank using the GRAS. The E-Payment System will handle automatic reconciliation of the receipt transactions to be received electronically from banks on daily basis and provide the necessary revenue receipt related information online to the users of various sections of FD. The E-Payment System will provide interface with Bank's payment gateway for online payment by its customers and with the Treasuries and Pay and Accounts Offices of Government of Maharashtra, which is also being implemented in FD.

**Procedure for e-challan payment:**

1. To pay taxes online on GRAS, the taxpayer will select the relevant challan form ID i.e. Return cum Challan no 221, III-B, 4 etc. as applicable on GRAS.
2. Then the taxpayer will be allowed to fill up other challan details like accounting head under which payment is made, name and address of the Payee and also select the bank through which payment is to be made, etc.
3. Thereafter the challan should be submitted electronically.
4. On submission of data entered a confirmation screen will be displayed. If the taxpayer confirms the data entered in the challan, a unique identification no i.e. Government Reference Number (GRN) will be created and then it will be directed to the net-banking site of the bank.
5. The taxpayer will login to the net-banking site with the user id/ password provided by the bank for net-banking purpose and enters payment details at the bank site.
6. Authorize the payment.
7. On successful payment, a challan will be displayed containing GRN, Bank CIN, payment details and bank-branch name through which e-payment has been made.
8. Online Challan with transaction number of the bank becomes available immediately.
9. You can verify the e-Challans with your GRN number anytime, anywhere at <https://gras.mahakosh.gov.in>
10. You can access and verify all your past payments online with registration

So far following departments have participated in GRAS.

1. Transport Department
2. Inspector General of Registration



3. State Excise Department
4. Directorate of Accounts & Treasuries
5. Food & Drugs Administration
6. Co-operation, Marketing & Textiles Department (Mantralay)
7. Commissioner of Labour
8. High Court
9. Directorate, Industrial Security & Health.
10. Directorate of Insurance
11. Directorate of Steam Boilers
12. District & Sessions Courts
13. Settlement Commissioner & Director of Land Records
14. Directorate of Information & Public Relation
15. Finance Department (Mantralay)

Yearwise Colletion of Revenue though GRAS System is as given below.

Financial Year	No of Challans	Amount (In Rs.)
2009-10	1936	2842.33
2010-11	30547	4570945831.11
2011-12	123352	103654295829.31
2012-13	383147	226120631498.47
2013-14 (From 01/04/13 To 17/01/14)	973062	203349582689.19
<b>Total</b>	<b>1512366</b>	<b>537699079480.41</b>

#### No of Users in GRAS

1) Virtual Treasury	-	2
2) Govt. Departments	-	1626
3) Registered Users	-	21192
4) Nationalized Banks	-	16
5) Treasury Offices	-	34
		-----
<b>Total</b>	-	<b>22870</b>
		-----

## STORES VERIFICATION ORGANISATION

- 6 The Store Verification Organization was established under the Government Resolution in Finance Department No.9281/33, dated 16<sup>th</sup> October, 1952. This Organization was created on recommendations of the Public Accounts Committee made in its report on Appropriation Accounts for the Year 1944-1945. Originally it was a part of the Finance Department having separate identity. The Stores Verification Organization was brought under the administrative control of the Directorate of Accounts & Treasuries established on 1<sup>st</sup> January, 1962. Under Government Resolution, Finance Department, no. DAT-1064/584/C-12, dated 1<sup>st</sup> February, 1965, a separate Maharashtra Finance & Accounts Service was created with effect from 1<sup>st</sup> February, 1965. The posts of Stores Verification Officer and Stores Inspector were included in the Maharashtra Finance & Accounts Group –B&Group – B (Non Gazetted) Cadres respectively.
- b 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 to the register. It is also verified whether the quantum of various stocks / items used is in excess of the requirement, as also whether the losses / shortages shown are correct and reasonable. Purchase procedure of Stocks and Stores as also their necessity to purchase is verified by this organization. Various suggestions for using the extra available perishable stocks not required for immediate use by transferring the same to other stores (where necessary) are also made. In short, best possible and effective use of stores and stocks is ensured by this organization.

The stores are classified as follows. This Classification has come into force from 1<sup>st</sup> April, 2012.

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

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

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

Specific norms for completing verification of a particular type of stores have not been laid down. The requirement of man days for verification of various types of stores has not been fixed. It depends upon the sized 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 / Deputy Director of Accounts & Treasuries, Konkan Region. In other Revenue Divisions this work is being supervised by the Regional Joint / Deputy 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 this subordinates is approved by the Regional Joint / Deputy 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 inspections.

**TABLE No. 1**

**ANNUAL PERFORMANCE BUDGET**  
**(STORE VERIFICATION ORGANISATION)**

**SUMMARY OF WORKLOAD OF PROGAGRAMMES & DETAILS OF FINANCIAL REQUIREMENT.**

Sr.No.	Particulars	UNIT		
		2112-13	2013-14	2014-15
(1)	(2)	(3)	(4)	(5)
1.	STORES VERIFICATION			
	Number of Stores			
	'A' Class Stores	1200	1553	1174
	'B' Class Stores	1924	1990	1983
	'C' Class Stores	652	640	615
	Total	3776	3883	3772
2.	Stores due for Physical Verification (including Pending Stores Verification)			
	'A' Class Stores	670	767	715
	'B' Class Stores	695	797	715
	'C' Class Stores	210	177	147
	Total	1575	1741	1577
3.	Man days available as per Stock verifier & its Store wise distribution	---	---	---
	'A' Class Stores	5352	5110	680
	'B' Class Stores	1605	1216	927
	'C' Class Stores	588	486	199
	Total	7545	6812	4806
4.	Stores Verified on the basis of Man days available for Stores Verification / Stores Verified			
	'A' Class Stores	438	419	473
	'B' Class Stores	399	397	571
	'C' Class Stores	134	108	88
	Total	971	924	1082

5.	Shortages Noticed during Stores Verification.			
	No. of Items	2391	1086	1019
	Amount (in thousands)	1768951	1099813	893972
6.	Excess Noticed during Stores Verification			
	No. of Items	670	532	242
	Amount (in thousands)	702165	1297853	484449
7.	Government Money involved in unutilized Stores			
	No. of Items	6101	10836	9113
	Amount (in thousands)	49622071	9018500	5238094
8.	Other irregularities in Stores			
	No. of Items	1328	1310	1280
	Amount (in thousands)	41213	3510	2700

**(ii) VIGILANCE BRANCH**

7. The Vigilance Branch of the Directorate is entrusted with the following work :-
- (1) Watching Progress of reconciliation of expenditure through periodical returns in form 'B' expected to be furnished by the Controlling Officers under Government Circular, Finance Department No. VGL-1057/five-2, Dated 26<sup>th</sup> November, 1957 read with Government Circular, Finance Department No. VGL-1269/five -2, dated 1<sup>st</sup> June, 1959.
  - (2) Watching progress of cases of misappropriation of Government Monies and Losses of Property through quarterly returns in form 'C' expected to be furnished by the Head of Department under Government Circular, Finance Department, No. DAT-1265/3793/65-XII, dated 20<sup>th</sup> August, 1965.
  - (3) Watching progress of submission of wanting Utilization Certificates to the Audit Offices in respect of Grants-In-Aid.
  - (4) Watching the Progress of Pension Cases in respect of Non Gazetted Government Servants, through quarterly 'A' and bimonthly 'B' returns expected to be furnished by the Pension sanctioning authorities under Government Circular, Finance Department No. VBGP-1059/Five-1, dated 15<sup>th</sup> June, 1959 read with Government Circular, Finance Department, No. PEN-1767/3511/68/X, dated 10<sup>th</sup> March, 1969. The period of submission of returns 'A' & 'B' is yearly and quarterly respectively as specified under Government Circular Finance Department No. PEN- 1090/33/SER-4, dated 8<sup>th</sup> March 1990. These returns cover information regarding pension cases of Gazetted Government Officers also.

The Vigilance Branch keeps a watch through periodical returns submitted by the concerned authorities and renders guidance to them, but the effectiveness of these branch depends to a considerable extent, upon the degree of response forthcoming from the concerned departmental authorities.

**TABLE NO. 2**  
**VIGILANCE BRANCH**  
**(AMOUNT IN THOUSANDS)**

Sr.No.	Particulars		UNIT		
			212-13	2013-14	2014
15(1)	(2)		(3)	(4)	(5)
1.	Audit Objection				
	Opening Balance of	Items	20565	20565	20565
	Outstanding objection				
	(in Thousand)	Amount	10596187	10596187	10596187
	New Objection	Items	6777	6777	6777
	(in Thousand)	Amount	4622020	4622020	4622020
	Compliance objection	Items	12223	3260	3393
	(in Thousand)	Amount	53782030	3964788	5304696
	Balance at the end of year	Items	15119	18363	20459
	(in Thousand)	Amount	9840004	10489700	15019814
2.	Reconciliation of Office expenses				
(i)	No. of Controlling officers				
a)	Pay & accounts Officer, Mumbai	No.	348	348	213
b)	Accountant General - I	No.	196	208	213
c)	Accountant General -II, Nagpur	No.	318	2320	253
(ii)	No, of Offices who have completed the Reconciliation work before the closure of Accounts.				
a)	Pay & accounts Officer, Mumbai	No.	230	262	271
b)	Accountant General - I	No.	139	159	169
c)	A.G. -II, Nagpur	No.	231	230	253

3.	Outstanding Inspections Reports				
	Opening Balance				
	Reports	No.	5398	5140	5322
	Paras	No.	15281	14712	14995
	Reports received during the year				
	Reports	No.	695	937	864
	Paras	No.	2624	2740	3350
	Compiled during the Year				
	Reports	No.	990	725	891
	Paras	No.	3350	2708	3455
	Closing Balance the Year				
	Reports	No.	5103	5642	5296
	Paras	No.	14555	14744	14890
4.	Loss of Government money Cases	No.	799	670	688
	(in Thousands)	Amount	8199636	8029678	8035472
	Cases received during the Year	No.	45	54	104
	(in Thousands)	Amount	7685	8954	196646
	Cases disposed during the Year	No.	111	25	78
	(in Thousands)	Amount	172591	6574	11908
	Closing Balance of the year	No.	733	699	714
	(in Thousands)	Amount	8034727	803258	8043210
5.	Loss of Government Property				
	Opening Cases	No.	1112	936	947
	(in Thousands)	Amount	21755	16976	19902
	Cases received during the Year	No.	75	85	128
	(in Thousands)	Amount	1639	3857	1988
	Cases disposed during the Year	No.	180	45	76
	(in Thousands)	Amount	5172	508	2946
	Closing Balance in the year	No.	1007	976	999
	(in Thousands)	Amount	18222	20325	18944



6.	Progress regarding utilization Certificates of Grants				
	Opening Balance	Items	21243	27526	31510
	(in Thousands)	Amount	165204442	214417306	233705626
	New cases in the year	Items	7736	6803	3419
	(in Thousands)	Amount	129886183	92323816	83021517
	No. of certificates sent to the Audit Office	Items	1440	2805	3523
	(in Thousands)	Amount	80527261	76730454	100738408
	Closing Balance in the year	Items	27539	31524	31406
	(in Thousands)	Amount	214563364	230010668	215988735
7.	Pension Cases				
	Opening Balance		10871	10009	10617
	New Cases		999	870	1819
	Disposed Cases		1415	1168	1199
	Balance Cases		10455	9710	11226
	Detail of Balance Cases				
	Non Co-operation		507	500	549
	Civil Suit (Court Matter Cases)		562	536	608
	Departmental Enquiry		1226	1143	1277
	Incomplete Service Book		1702	1087	1197
	Under Consideration.		6458	6443	7061
	No. of Cases in which provisional Pension has been sanctioned out of Pending Pension Cases		2074	1646	1178

**CHIEF ACCOUNTS & FINANCE OFFICERS OF ZILLA PARISHADS**

8. The Chief Accounts & Finance Officers of Zilla Parishads are borne on the Cadre of Maharashtra Finance & Accounts Services, Group -A, (Senior). Even these posts fall within the jurisdiction of the Director of Accounts & Treasuries, these officers work under the administrative control of Zilla Parishads and Rural Development Department of Government of Maharashtra.

The Chief Accounts & Finance Officer works as a Head of the Finance Department under the overall control of the Chief Executive Officer of the Zilla Parishad. His duties & functions as enumerated in Appendix-I of the Maharashtra Zilla Parishad and Panchayat Samiti Accounts Code 1968 are fourfold as follows.

- (a) Drawing and Disbursing officer
- (b) Accounting Officer
- (c) Primary Auditor
- (d) Financial Advisor

The budget provision for Pay & Allowances of Chief Accounts & Finance Officers & Senior Accounts Officers (Maharashtra Finance & Accounts Service Group -A (Junior) and both Accounts Officers (Maharashtra Finance and Accounts Service Group-B) is made by the Directorate of Accounts & Treasuries.

**ACTIVITY No. - 4****THE STATE GOVERNMENT EMPLOYEE'S GROUP INSURANCE SCHEME, 1982**

- 9 The State Government Employee's Insurance Scheme 1982 has come into force with effect from 1<sup>st</sup> May 1982. The scheme is made applicable to all employees who were in Government Service on 1<sup>st</sup> May 1982 or entered after that date and is compulsory. The Scheme is intended to provide the State Government Employees twin benefits of insurance cover to help their families in the event of death in Service and lump sum payment to augment their resource on retirement (at a low cost and on wholly contributory and self financing basis).
- 9.1 Previously, contribution under the Scheme was being recovered in multiples of Rs.15/- This contain the quantum of insurance fund of Rs. 4.50/- Presently rates of Group Insurance Scheme have been revised with effect from 01/01/2002 under Government in Finance Department's Resolution No. GIS -10.02/.30, Government Guarantee dated 26/07/2002. Under the new rules, the subscription is recovered in multiples of Rs. 60/-. This account includes contribution of Rs. 18/- to the insurance fund for an insurance cover of Rs. 60,000/- and Rs.42/- towards Saving Fund. Accumulated amount under Saving Fund is paid to the retiring government servant after his retirement along with interest at the rate declared from time to time by the Government. Rates of monthly contribution and amount of insurance cover for Government servants / officers serving in different cadre are as follows.

Sr.No	Group	Monthly contribution	Insurance
1	Group-A	960/-	960000/-
2	Group-B	480/-	480000/-
3	Group-c	120/-	120000/-
4	Group-D	60/-	60000/-

- 9.2 Government has fixed the rate of interest on saving Fund @9% w.e.f. 1<sup>st</sup> Jan., 20013 and 8.8% Similarity, interest rate on Insurance Fund has been fixed @4.0%.w.e.f. 1<sup>st</sup> March 2001.

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

- 9.4 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.

- 9.5 The interests worked out quarterly on the accumulated balances by debiting the Head of Account - 2049 Interest Payment, 108 Interest on Insurance & Pension Fund (3) State Government Employee's Group Insurance Scheme (A) Insurance Fund, (B) Saving Fund and is credited to the Fund under the

Head of Account '8011' Insurance and Pension Fund, State Government Employees Group Insurance Scheme (A) Insurance Fund (B) Saving Fund's by book adjustment. The Receipt & Payment Account of this scheme is maintained by the Directorate of Accounts & Treasuries. Interest of Rs. 1229767035/- was credited to the Saving Fund and of Rs. 14458647/- was credited to the Insurance Fund in the financial year 2012-2013. The balance in insurance Fund was Rs.427131622/- and that in Saving Fund was Rs.15332629230/- as on 31<sup>st</sup> March 2013. The estimated expenditure on account of insurance cover payable to the family members of deceased government servants who died while in Service alongwith amounts payable from Saving Fund and the amounts payable from the Saving Fund to the died employees at the end of their service due to retirement and other for Rs. 15759760852/- Similarly, Directorate has to incur administrative expenses of Rs.1949272/- for administration of this scheme which is met from the grants sanctioned under Major Head of Account 2054 Treasury & Accounts Administration.

**TABLE No. - 3**

Sr. No.	Items	2012-13	2013-2014	2014-15
I.	No. of G.I.S. members & Amount received			
	Group 'A' No.of Members	35962	41493	41265
	Receipt of Saving Fund	317173554	334599552	332760960
	Receipt of Insurance Fund	140054738	143399808	142611840
	Group 'B' No.of Members	65162	74947	75795
	Receipt of Saving Fund	278449703	302186304	305605440
	Receipt of Insurance Fund	123622284	129508416	130973760
	Group 'C' No.of Members	346721	398653	401564
	Receipt of Saving Fund	378922693	40184224	404776512
	Receipt of Insurance Fund	170658718	172218096	173475648
	Group 'D' No.of Members	104720	117771	119035
	Receipt of Saving Fund	55912337	59356584	59993640
	Receipt of Insurance Fund	24960642	254,38536	25711560
	TOTAL No. of Members	552565	6,32864	637659
	Receipt of Saving Fund	1030458287	1097984664	1103136552
	Receipt of Insurance Fund	459296382	470564856	472772808

Sr. No.	Items	2012-13	2013-14	2014-2015
2.	Payment of Members of G.I.S.			
	Group 'A', No.of Members	2086	2064	12232
	Payment from Saving Fund	248350100	192915097	256925942
	No.of Members	130	200	198
	Payment from Insurance Fund	117720000	192000,000	190080000
	Group 'B', No.of Members	552565	6,32864	637659
	Payment from Saving Fund	1030458287	1097984664	1103136552
	No.of Members	200	361	365
	Payment from Insurance Fund	459296382	470564856	472772808
	Group 'C', No.of Members	12690	14256	15840
	Payment from Saving Fund	479927337	430523249	474406262
	No.of Members	12690	14256	15840
	Payment from Insurance Fund	164876000	230640000	231840000
	Group 'D' No.of Members	5213	5,424	5448
	Payment from Saving Fund	90444858	739,17156	94446554
	No.of Members	922	568	573
	Payment from Insurance Fund	53400000	34080000	34380000
	TOTAL No. of Members	23885	25380	28092
	Payment from Saving Fund	1074953372	887131822	1093387952
	No.of Members	2657	3051	3068
	Payment from Insurance Fund	427976000	630000000	631500000

**COMPUTERISATION OF TREASURIES AND PAY & ACCOUNTS**  
**OFFICE IN THE MAHARASHTRA STATE**

10. Maharashtra is the first state where monthly accounts are prepared simultaneously on Computers in all the Treasuries and submitted to Accountants General. Software for this has been developed in phased manner with the help of National Informatics Centre (Western Region). Pune. This is the first department which has implemented computerization in all the Sub-Treasuries at Taluka level. In order to make available the processed data regarding receipts and expenditure received from treasuries and sub treasuries, to various government offices, a website named "Koshwahini" has been started. This is web based site which gives various reports regarding receipts and expenditure.
- 10.1 Computerization of Sub-Treasuries :- The required computer machinery has been provided & the work of accounting is being done daily on computer successfully from the year 2002-2003 in all sub treasuries. All the Sub-Treasuries will be connected through net with District Treasuries and Directorate.
- 10.2 Government Servants working in Treasuries prepare computerized accounts daily without the help of technical personnel. Before Computerization the staff was required to work over time after usual office hours & even on holidays. Due to computerization, accuracy of Accounts has been increased and the period required to compile them is reduced.
- 10.3 In the financial year 2008-2009 the Treasury net version -2 has been launched in all treasuries. This system is based on RDBMS platform. The M.S. Wan network is being launched by the Information Technology Department. With this in place, all the treasuries and sub treasuries will be connected with the head quarters of the Directorate of Accounts and Treasuries.
- 10.4 Utility of Information prepared on Computers in Treasuries :-

Daily accounts are prepared in Treasuries and Pay and Accounts Office, Mumbai. These accounts are received in the Directorate through MAHANET / Internet or on Floppies. These accounts are further incorporated at Directorate Level in "Koshavahini". For the benefit of Pensioners a web site named "NivruttivetanWahini" has been developed. The following objectives are will be achieved due to this computerization.

1. Stream = lining and simplification of Treasury working.
2. Daily Financial information obtained promptly.
3. Monthly accounts are submitted on due dates.
4. Information about receipts and payments can be easily available for government departments to carry out reconciliation.
5. Information regarding pension can be provided to the pensioners very easily.
6. Reports relating to various financial details based on the receipts and payments data available to the Government.
7. Accounts and financial statistics can be shared with AG through Electronic System.

- 10.5 Payment of monthly Pension to the State Pensioners :- Monthly Pension Payment work of approximately 5.5 lakh State Pensioners taking pension from Pay and Accounts office, Mumbai as well as treasuries has been taken on Computer. Bills are prepared on computer and one cheque to the concerned bank branch is sent along with the list of Pensioners. Software for drawing arrears of Pension Payment has also been developed and the work has already been started in Treasuries. Similarly Software for revision of pension and preparing bills for arrears as per the Sixth Pay Commission's recommendations has also been developed. Further, pension Automation System has been made functional in all the Treasuries and Pay & Accounts Office. A web site named "NivruttivetanWahini" has been launched. The pensioners can see details of payment made to them. It also has facility to prepare pension papers of employees due to retire.
- 10.6 Monthly pension payment of approx 55,000 pensioners in Greater Mumbai is made through 1400 Banks. Electronic clearing system is being used for this purpose. This System has been implemented in Nagpur, with the help of R.B.I. apart from Mumbai. Thane and Pune, it is implemented with the help of State Bank of India.
- 10.7 Computerization of Receipt & Payment Accounts in Pay & Accounts Office – The method of keeping accounts in the Pay & Accounts Office is different from that in the Treasuries. This office prepares classified abstracts and submits them to the Accountant General. Software has been developed for this work with the help of National Informatics Centre and the classified abstracts are being prepared on Computers. High Power Committee setup for computerization of offices under the Government of Maharashtra, has approved the comprehensive Computerization programme and of Pay and Account office. RDBMS based system has been established in PAO and accordingly the work has started. Certain types of payment are made through the Electronic Clearing System by the Pay and Account office.
- 11 Pay Verification Unit :- Four pay verification Units, one each at Mumbai, Pune, Nagpur, Aurangabad have been established for verification of pay fixation of gazetted and non-gazetted government employees as per the provisions of the Maharashtra Civil Services (Revised Pay) Rule 1998. Similarly, units at Nashik and Amravati have been started and a new unit at Kokan Bhavan has been started as ordered on Government Resolution number Misc 1009/C.R. 169/Serviuces-9, dated 6<sup>th</sup> November 2009. The Jurisdiction of these units are as follows :-

Sr.No.	Head Quarter of Unit	Jurisdiction
1.	Mumbai	Government Offices in the District of Mumbai,
2.	Kokan	Government Offices in the District of Thane, Raigad, Ratnagiri & Sindhudurg.
3.	Pune	Government Offices in the Districts of Pune, Satara, Sangali, Solapur & Kolhapur.
4.	Nasik	Government Offices in the District of Nashik, Dhule, Jalgaon, Ahmednagar, Nandurbar.
5.	Nagpur	Government Offices in the Districts of Nagpur, Chandrapur, Bhandara, Gadchiroli, Wardha,
6.	Aurangabad	Government Offices in the Districts of Aurangabad, Jalna, Parbhani, Beed, Latur, Usmanabad, Nanded,
7.	Amravati	Government Offices in the District of Amravati, Buldana, Akola, Yavatmal, Washim.

**PROGRAMME No. II**  
**Pay & Accounts Office, Mumbai**

- (1) The Pay & Accounts Office was established under the control of State Government on 1<sup>st</sup> April, 1955, to deal with all Government financial transactions arising in Greater Mumbai and to maintain accounts. Prior to Departmentalization on Accounts in respect of Central Transactions with effect from 1<sup>st</sup> October 1976, this office was dealing with all financial transactions and doing accounting functions in respect of Central Government Transactions. This office is responsible for making Payments and also for the maintenance of accounts of the transactions of all Government departments and offices, except those relating to P.W.D. and Irrigation Department. The payments are made after applying cent percent checks, on the same lines and to the same extent as would be conducted by any audit office. Monthly accounts of such payments including transactions recorded in the accounts of the Reserve Bank of India are compiled and are rendered to the Accountant General, Maharashtra-I, Mumbai. All payments in respect of government transactions in the offices in Mumbai are being made through the Reserve Bank of India.
- 1.1 Consistent with distinctive functions of in respect of State Transactions arising in Greater Mumbai, this office is divided into several branches.
- 1.2 Gazetted Audit Branch – Deals with salaries and allowances of Governor, Ministers, Speaker, Chairman & members of both the Houses of Legislature, Judges of the High Court, etc. as well as personal claims of certain specific Gazetted Officers, issues salary slips, reports on title of leave etc.
- 1.3 Departmental Audit Branch – Deals with payment of the Pay & Allowances, of gazetted & non gazetted establishment, contingent expenses, grants-in-aid, refund of deposits and payments authorized by the Accountant General, Maharashtra-I, Mumbai. This branch also deals with payments and maintenance of detailed accounts of loans.
- 1.4 State Accounts Branch – Deals with compilation of accounts of the State transactions and submission of compiled accounts to the Accountant General Maharashtra-I, Mumbai. Maintenance and submission of accounts of Central Transactions (Pension) to the Accountant General (Central), Verification of Credits, issue of Credit Certificates, issue of consolidated certificate of receipts to the Public Work Departments, is also done by this branch.



- 1.5 Pension Branch – Deals with payments to Pensioners of Central Government / State Government and of other State Governments.
- 1.6 Cash&Cheque Branch – This section receives bills and issues cheques of passed bills.
- 1.7 Accounts are prepared on computers and submitted to the Accountant General. The whole process from receipts of bills to payment through cheques or ECS and preparation of accounts is computerized. Daily figures of receipts and payments are available due to the computerized system. Similarly, pension payments of all state pensioners and some of the other state pensioners are computerized and actual payment is made through the Electronic Clearing System. Payment of salaries is also being done through the Electronic Clearing System.
- 1.8 Establishment, Control, Record Branch – Deals with establishment matters of this office. Control branch ensure co-ordination between various sections and verifies orders issued by Government, as well as Accountants General, etc.
- 1.9 The pay & Accounts officer is the Head of this Office. He is assisted by Assistant Pay & Accounts Officers, Assistant Accounts Officers & Senior Clerks, etc.

तपविल	प्रत्यक्ष खर्च 2012-2013			अर्थसंकल्प 2013-2014			सुधारलेले अंदाज 2013-2014			अर्थसंकल्प 2014-2015		
	Actuals 2012-2013			Budget Estimates 2013-2014			Revised Estimates 2013-2014			Budget Estimates 2014-2015		
	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total
१	२	३	४	५	६	७	८	९	१०	११	१२	१३
<b>(अ) कार्याचे वर्गीकरण / (A) Activity Classification</b>												
गौण शिर्ष ०९६ अधिदान व लेखा कार्यालय												
०९६ Pay and Accounts Office												
एकूण (ए) / Total (A) Gross												
वजावसूली / Deduct Recovery												
अ/एकूण/निव्वळ बेरीज/ A - Gross Net												
Charged/भारित												
Voted/ दत्तमत	208331	--	208331	235689	--	235689	238713	-	238713	260386	-	260386
<b>(ब) उद्दीष्टानिहाय वर्गीकरण / (B) Objectwise Classification</b>												
वेतन / Salaries												
	194522	--	194522	220815	--	220815	223279	-	223279	244881	-	244881
अतिकालिक भत्ता - overtime allowances												
	25	--	25	40	--	40	50	-	50	40	-	40
दूरध्वनी बीज व पाणी शुल्क - Telephone, Electricity Water charges												
	5298	--	5298	5193	--	5193	5362	-	5362	5915	-	5915
देशांतर्गत प्रवासखर्च / Domestic Travel Expenses												
	188	--	188	249	--	249	249	-	249	255	-	255
कार्यालयीन खर्च / Office Expenses												
	1526	--	1526	1873	--	1873	1873	-	1873	1686	-	1686
पेट्रोल, तेल व वंगण / Petrol, Oil & Lubricant												
	--	--	--	--	--	--	--	--	--	--	--	--
कंत्राटी सेवा / Contract Service												
	807	--	807	1100	--	1100	1388	-	1388	800	-	800
भाडे पट्टी व कर/ Rents, Rates & Taxes												
	4246	--	4246	4516	--	4516	4609	-	4609	4609	-	4609
संगणकावरील खर्च / Computer Expenses												
	1719	--	1719	1903	--	1903	1903	-	1903	2200	-	2200
<b>एकूण (एक) / Total (B)</b>												
Charged/भारित												
Voted/ दत्तमत	208331	--	208331	235689	--	235689	238713	-	238713	260386	-	260386
<b>एकूण बेरीज/ Grand Total</b>												
Charged/भारित	--	--	--	--	--	--	--	--	--	--	--	--
Voted/ दत्तमत	208331	--	208331	235689	--	235689	238713	-	238713	260386	-	260386
<b>(क) वित्त व्यवस्थेची साधने / (C) Sources of Finance</b>												
वित्त विभाग भागणी क्र.जी-५												
Finance Department												
Demand No. G-५												
२०५४ कोषागारे व लेखा प्रशासन												
२०५४ Treasury & Accounts												
Administration												
एकूण (एक) / Total (C)	--	--	--	--	--	--	--	--	--	--	--	--
	208331	--	208331	235689	--	235689	238713	--	238713	260386	--	260386

TABLE No. - 4

## PAY &amp; ACCOUNTS OFFICE

Sr.No.	Particulats	2012-13	2013-2014	2014-2015
(1)	(2)	(3)	(4)	(5)
1	No. of Controlling Officers	331	347	364
1-A	No. of Controlling Officers	623	654	686
2	No. of Drawing & Disbursing Officers	283	297	311
3	No. of Bills Accepted	212712	221074	242620
4	Daily Average	788	819	899
5	Payments of Bills No.& Amount			
a)	By cheques -No.	33101	32518	35666
	Amount (in Crores)	9302	8257	9015
b)	By Cash - No.	0	0	0
	Amount (in Crores)	0	0	0
c)	Through Bank-No.	147912	141310	155036
	Amount (in Crores)	28607	31369	34448
	Total - No.	181013	173828	190702
	Total Amount (in Crores)	37909	39626	43463
6	Compilations			
a)	Receipts Entries	2912212	1278552	2812814
b)	Amount (in thousand)	986115386	510233749	1122514249
c)	Payment Entries	84861	36754	80854
d)	Amount (in thousand)	390406246	258741307	569230877
7	Pension :-			
(I)	State Pensioner's -No.			
	Amount (in thousand)			
(A)	State Government Employees			
i)	Below 60 years-No.	5958	6423	7066
	Amount	1069750	1060043	1166047
ii)	Above 60 years -No.	20852	22482	24731
	Amount	3744126	3710150	4081166
iii)	Between 71 to 80 years-No.	1787	1927	2119
	Amount	320926	318012	349814
iv)	Above 80 years -No.	1192	1285	1413
	Amount	213950	212009	233209
	Total -No.	29789	32117	35329
	Total Amount	5348752	5300214	5830236

(1)	(2)	(3)	(4)	(5)
(B)	Teachers in secondary School	2727	2995	3294
i)	Below 60 years-No.			
	Amount	429891	558170	613987
ii)	Above 60 years -No.	9538	10484	11533
	Amount	1504618	1953594	2148954
iii)	Between 71 to 80 years-No.	817	899	989
	Amount	128968	167451	184196
iv)	Above 80 years -No.	544	599	659
	Amount	85978	111634	122797
	Total -No.	13626	14977	16475
	Total Amount	2149455	2790849	3069934
(C)	Family Pensioners			
i)	Below 60 years-No.	2504	2939	3233
	Amount	167960	277163	304880
ii)	Above 60 years -No.	8764	10287	11317
	Amount	587863	970072	1067080
iii)	Between 71 to 80 years-No.	751	882	969
	Amount	50388	83149	91463
iv)	Above 80 years -No.	501	588	647
	Amount	33593	55433	60976
	Total -No.	12520	14696	16166
	Total Amount	839804	1385817	1524399
(D)	Political Pensioner's	51	25	27
i)	Below 60 years-No.	12681	9011	9461
	Amount	48	71	78
ii)	Above 60 years -No.	14553	26102	28713
	Amount	124	60	63
iii)	Between 71 to 80 years-No.	35002	23035	24187
	Amount	42	26	28
iv)	Above 80 years -No.	11355	10165	10673
	Amount	265	182	196
	Total -No.	73591	68313	73034
	Total Amount			
(II)	Other State Pensioners (excluding Pensioner's of Maharashtra State)			
i)	Central (Civil) - No.	9	6	7
	Amount Paid	294	323	356
ii)	Defence - No.	67	63	65
	Amount Paid	10966	12063	13269

(1)	(2)	(3)	(4)	(5)
iii)	Railways – No.	13	13	13
	Amount Paid	452	498	548
iv)	Other Stated – No.	425	430	440
	Amount Paid	54593	60141	64000
(III)	No. of Pension Payments order accepted			
(IV)	No. of Gratuity Payment Orders accepted (Amount in thousand)			
a)	Maharashtra State – No.	437	644	709
	Amount	133219	181996	200196
b)	Central – No.			
	Amount			
C)	Other State – No.	2	2	3
	Amount	718	723	810
	TOTAL – No.	439	646	712
	Amount (in thousand)	133937	182719	201006
(V)	No. of Grauity Payment (Amount in thousand)			
a)	Maharashtra State – No.	676	620	685
	Amount	329504	180771	198847
b)	Central – No.	0	0	0
	Amount	0	0	0
c)	Other State – No.	2	2	3
	Amount	718	723	750
	TOTAL – No.	678	622	688
	Amount (in thousand)	330222	181494	199597
(VI)	No. of Commutation Payment Orders Accepted			
a)	Maharashtra State	769	3128	3441
b)	Central	0	0	0
c)	Other State	0	2	2
	TOTAL	769	3130	3443
(VII)	Commutation Payment			
a)	Maharashtra State No.	1136	2984	3282
	Amount	1690462	1048752	1153627
b)	Central No.	0	0	0
	Amount	0	0	0
c)	Other State No.	0	2	2
	Amount	0	650	700
	Total No.	1136	2986	3284
	Amount	1690462	1049402	1154327

(1)	(2)	(3)	(4)	(5)
(VIII)	Deposits (Amount in thousands)			
a)	No. of Challans	2236	2214	2435
b)	No. of Transfer Entries	969190	947974	1042771
c)	Total Amount of Deposits			
(IX)	Payment Deposits			
a)	No. of Vouchers	1316	1448	1592
b)	No. of Transfer Entries	1178	1296	1425
c)	Total Amount of Payment	241296160	265425776	291968354
(X)	Pending Cheques Reconciliation (Months)	12 month	7 month	Nil

## Statement of D.D.O s and Bills

Sr. No.	Particulars	Treasuries			Pay and Account Office, Mumbai			Total		
		2012-13	2013-14	2014-15	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	No. of Drawing & Disbursing Officer	12749	12912	14911	906	951	997	13655	138655	15908
2	No. of Bills Accepted	2388043	2456115	2464980	212712	221074	242620	2600755	2677189	2707600
3	Daily Average of Bills	7076	8538	8599	788	819	899	7864	9357	9498

## Statement of Pensioners

Sr. No.	Particulars	Pay and Account Office, Mumbai			Treasuries			Total		
		2012-13	2013-14	2014-15	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
(9)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Pension :- (Amount in thousand)									
(9)	State Pensioners									
(a)	Government Employees									
i)	Below 50 years-No.	5958	6423	7066	79985	67659	78163	85943	74082	85229
	Amount	1069750	1060043	1166047	9066157	8699726	11397123	10135907	9759769	12563170
ii)	Above 50 years-No.	20852	22482	24731	136385	151212	181375	157237	173694	206106
	Amount	3744126	3710150	4081166	14075043	16395211	19478128	17819169	20105361	23559294
iii)	Above 60 Years	1787	1927	2119	53080	61674	60111	54867	63601	62230
	Amount	320926	318012	349814	7510634	8251861	8496803	7831560	8569873	8846617

iv)	Above ८० years-No.	1192	1285	1413	19846	24316	23242	21038	25601	24655
	Amount	213950	212009	233209	3235549	3278736	3982704	3449499	3490745	4215913
	Total-No.	29789	32117	35329	289296	304861	342891	319085	336978	372220
	Total Amount	5348752	5300214	5830236	33887383	36625534	43354758	39236135	41925748	49184994
(b)	Teacher in Secondary School :-									
i)	Below ६० years-No.	2727	2995	3294	26481	24350	27979	29208	27345	31273
	Amount	429891	558170	613987	2666584	2959982	3928453	3096475	3518152	4542440
ii)	Above ६० years-No.	9538	10484	11533	52077	50002	58630	61615	60486	70163
	Amount	1504618	1953594	2148954	6387733	9293436	9185876	2143395	11247030	11334830
iii)	Above ७० years-No.	817	899	989	19287	25364	22719	20104	26263	23708
	Amount	128968	167451	184196	3249349	3644964	3675664	3378317	3812415	3859860
iv)	Above ८० years-No.	544	599	659	8264	8453	8350	8808	9052	9009
	Amount	85978	111634	122797	963488	1164399	1615740	1049466	1276033	1738537
	Total-No.	13626	14977	16475	106109	108169	117858	119735	123146	134333
	Total Amount	2149455	2790849	3069934	13267154	17062781	18405733	9667653	19853630	21475667
(c)	Family Pensioners :-							0	0	0
i)	Below ६० years-No.	2504	2939	3233	47715	50422	53912	50422	53361	57145
	Amount	167960	277163	304880	4015967	4188722	4770620	4183927	4465885	5075500
ii)	Above ६० years-No.	8764	10287	11317	50565	50675	60210	50675	60962	71527
	Amount	587863	970072	1067080	3179541	3815807	5143026	5143026	4785879	6210106
iii)	Above ७० years-No.	751	882	969	19279	22937	23403	23403	23819	24372
	Amount	50388	83149	91463	1997380	2329705	2451416	2451416	2412854	2542879
v)	Above ८० years-No.	501	588	647	10737	11926	11260	11260	12514	11907
	Amount	33593	55433	60976	1048654	1255402	1475673	1475673	1310835	1536649



	Total-No.	12520	14696	16166	128296	135960	148785	135760	150656	164951
	Total Amount	839804	1385817	1524399	10241542	11589636	13840735	13254042	12975453	15365134
(d)	Political Pensioners									
i)	Below 50 years--No.	51	25	27	246	215	243	297	240	270
	Amount	12681	9011	9461	34716	44017	52200	47397	53028	61661
ii)	Above 50 years--No.	48	71	78	461	509	559	509	580	637
	Amount	14553	26102	28713	119069	126479	154258	133622	152581	182971
iii)	Above 60 years--No.	124	60	63	345	396	419	469	456	482
	Amount	35002	23035	24187	67366	91672	107655	102368	114707	131842
v)	Above 70 years--No.	42	26	28	162	190	199	204	216	227
	Amount	11355	10165	10673	40368	48588	49025	51723	58753	59698
	Total--No.	265	182	196	1214	1310	1420	1479	1492	1616
	Total Amount	73591	68313	73034	261519	310756	363138	335110	379069	436172
(2)	Other State Pensioner									
a)	Central (Civil) --No.	9	6	7	288	287	298	297	293	305
	Amount Paid	294	323	356	49798	53728	59514	50092	54051	59870
b)	Defence -- No.	67	63	65	1285	1080	1102	1352	1143	1167
	Amount Paid	10966	12063	13269	98278	92648	102846	109244	104711	116115
c)	Railways - No.	13	13	13	109	92	101	122	105	114
	Amount Paid	452	498	548	5812	6164	6775	6264	6662	7323
d)	Other States -- No.	425	430	440	5722	5810	6316	6147	6240	6756
	Amount Paid	54593	60141	64000	433379	427560	500369	487972	487701	564369

## PROGRAMME No. III

**TREASURY ESTABLISHMENT**

1. The Treasury is a vital link in the financial structure of the State & deals with all receipts & Payments on Government account as well as maintenance of initial Accounts thereof. The receipt of Government are paid into the Treasuries and payments on behalf of Government are made by them. The cash business of the Government is conducted by the branches of agency banks on behalf of the Reserve Bank of India, as expressed under special agreement made by the State Government with the Reserve Bank of India. Payment transactions are compile Major Head wise and receipt accounts are compiled sub-head wise by the treasuries. This compilation is submitted to the Accountants General alongwith lists of receipt and payment and supporting vouchers and schedules.

1.1 All the 33 District Treasuries and subtreasuries which were under the control of Revenue and Forest Department previously, have been brought under the administrative control of the finance Department from 1955 and Sub-Treasuries have been taken over in phases, commencing from 1964. There are 303 Sub-Treasuries functioning at present in the State, out of which 290 are Bank Sub-Treasuries and 13 are Non-Bank Sub-Treasuries. Out of the total Sub-Treasuries 123 are up graded Sub-Treasuries and 180 are lower grade sub treasuries.

1.2 Steps are being taken to convert the non-bank sub-treasuries into banking sub-treasuries at places where nationalized bank branches which are recognized by the Reserve Bank of India are available. At some places where sub-treasuries are not in existence, the State Bank of India has been entrusted with the collection of receipts, not requiring the intervention of Treasury. In Greater Mumbai, the State Bank of India and Other nationalized banks have been entrusted with the work of collection of taxes like Sales Tax, Profession Tax, etc.

1.3 The District Treasuries and Sub-Treasuries are responsible for maintaining accounts of all transactions in respect of receipt & payments of the Government taking place at the District Treasury head quarters and Sub-Treasury head quarters respectively. The Treasury Officer is in charge of the management and day to day working of the District Treasury and sub-treasuries under his control. He is also responsible for rendering accounts in the prescribed forms and on prescribed dates to the Audit Office. The Treasury Officer is also responsible for proper discharge of his duties, and on line work done from all branches by observing of all rules prescribed. He is also responsible for keeping the accounts strictly in accordance with the directions contained in ACCOUNTS CODE, VOLUME-II and for accuracy of all initial records and regularity of all transactions taking place at the Treasury.

1.4 For the sake of smooth administration, treasuries is divided into following branches :-

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

The work of different sections is supervised either by Deputy Accountant or Head Accountant, who is in charge of that section.

1.5 The working of the District Treasuries and sub-treasuries is periodically reviewed through inspections conducted by the Director of Accounts & Treasuries or the Deputy Director of Accounts & Treasuries of the region concerned. The inspection is carried out in great details. It covers all the points prescribed in the questionnaire prescribed by Government for the purpose. All treasuries are inspected once in a financial year and Sub-Treasuries once in 3 years by the Regional Deputy Director concerned. The Treasury Officer also conducts audit inspection of every Sub-Treasury excluding the Sub-Treasuries which are due for inspection by the Joint / Deputy Director or Director, in a particular year. The Director of Accounts & Treasuries also takes up inspection of few selected Treasuries and sub-treasuries each year. In addition to this, the Collector of the District also inspects the Treasury as prescribed by Government.

वर्ष	विवरण	प्रत्यक्ष खर्च 2012-2013			अर्थसंकल्प 2013-2014			सुधारलेले अंदाज 2013-2014			अर्थसंकल्प 2014-2015		
		Actuals २०१२-२०१३			Budget Estimates २०१३-२०१४			Revised Estimates २०१३-२०१४			Budget Estimates २०१४-२०१५		
		NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	
जिल्हाकोषागारे (i) District/Treasuryclassification	भारित												
	दत्तमत												
गौणशिर्षा एकूण अ स्थूल / Total-A Gross	भारित												
	दत्तमत												
097 वजा-वजाती / Deduct-Recoveries	भारित												
एकूण-(अ) निव्वळ / Total-(A) Net	दत्तमत	929423	29899	959322	1122780		1122780	1141761	117800	1259561	1214342	29500	1243842
(ब) उद्दीष्टनिहाय वर्गीकरण / (B) Objectwise Classification													
वेतन /salaries		780208		780208	918807		918807	884310		884310	1010282		1010282
अतिरिक्त भत्ता - overtime allowances		134		134	160		160	206		206	147		147
दूरध्वनी वीज व पाणी शुल्क / Tel.Le., Water charges		15612		15612	16349		16349	17401		17401	17349		17349
देशांतर्गत प्रवासखर्च / Domestic Travel		8895		8895	10231		10231	9207		9207	10739		10739
कार्यालयीन खर्च / Office Expenses		62148		62148	63976		63976	64516		64516	37562		37562
पेट्रोल, तेल व बॅंगम / Petrol, Oil & Lubricant													
मजूरी / Wages		536		536	583		583	699		699	700		700
व्यावसायिक सेवा / Prof. Services								19		19			
भाडे पट्टी व कर/ Rents, Rates & Taxes		2143		2143	2674		2674	2403		2403	2646		2646
प्रकाशन / Publication													
संगणकावरील खर्च / Computer Expenses		59747	29899	89646	110000		110000	163000	117800	280800	134917	29500	164417
एकूण (एक) / Total (i)	Charged / Voted/ दत्तमत	929423	29899	959322	1122780		1122780	1141761	117800	1259561	1214342	29500	1243842
एकूण बेरीज (ब) Grand Total B	CActuals भारित												
	Voted/ दत्तमत	929423	29899	959322	1122780		1122780	1141761	117800	1259561	1214342	29500	1243842
(क) वित्त व्यवस्थेची साधने ( Sources of Finance													
वित्त विभाग मागणी क्र.जी-5	Charged/भारित												
Finance Department													
Demand No. G-5													
२०५४, कोषागारे व लेखा	Voted/ दत्तमत												
प्रशासन													
097, २०५४ Treasury & Acct.		929423	29899	959322	1122780		1122780	1141761	117800	1259561	1214342	29500	1243842
Admin													
गौण शिर्षा 003	Charged/भारित												
	Voted/ दत्तमत	929423	29899	959322	1122780		1122780	1141761	117800	1259561	1214342	29500	1243842

**TABLE No. 5**  
**TREASURY ESTABLISHMENTS**

Sr.No.	Particulars	2012-2013	2013-2014	2014-2015
(1)	(2)	(3)	(4)	(5)
<b>1</b>	<b>No. of Controlling Officer</b>			
a)	No. of Drawing & Disbursing Officer			
(i)	District Treasury	5974	6046	6172
(ii)	Sub-Treasury	6775	6866	8739
	Total	12749	12912	14911
<b>2</b>	<b>No. of Gazetted Officers who draws their Salary in the form of Gazetted Officer's Bill at Treasury</b>			
(i)	District Treasury	78	85	88
(ii)	Sub-Treasury	40	42	44
	Total	118	127	132
<b>3</b>	<b>No. of Bills accepted</b>			
(i)	District Treasury	1325287	1353578	1371575
(ii)	Sub-Treasury	867794	958261	947002
(iii)	Pensioner's Bills	194962	144276	146403
	Total	23888043	2456115	2464980
<b>4</b>	<b>Average Bills Received</b>	7076	8538	8599
<b>5</b>	<b>Payment of Bills</b>			
(i)	By Cheque	3454524	297744	311207
(ii)	By Cash			
(iii)	Through Banks	857559	1136046	1054698
00	Total	1203011	14333790	13665905
<b>6</b>	<b>Compilation</b>			
(i)	Receipt Entries	115044867	7012000	7804333
(ii)	Amount	22720888573	30467976206	34801718148
(iii)	Payment Entries	2610911	21265	2260191
(iv)	Amount	69599629385	32339160106	38807684535
<b>7</b>	<b>Pension :- (Amount in thousand)</b>			
(1)	<b>State Pensioners</b>			
(a)	<b>Government Employees</b>			
i)	Below 60 years-No.	79985	67659	78163
	Amount	9066157	8699726	11397123
ii)	Above 60 years-No.	136386	151212	181375
	Amount	19478128	16395211	14075043
iii)	Above 70 Years	53080	61674	60111
	Amount	75106634	8251861	84966803

(1)	(2)	(3)	(4)	(5)
v)	Above 80 years-No.	19846	24316	23242
	Amount	3235549	3278736	3982704
	Total-No.	289296	304861	342891
	Total Amount	33887383	36625534	43354758
(b)	Teacher in Secondary School :-			
i)	Below 60 years-No.	26481	24350	27979
	Amount	2666584	2959982	3928453
ii)	Above 60 years-No.	52077	50002	58630
	Amount	6387723	9293436	9185876
iii)	Above 70 years-No.	19287	25364	22719
	Amount	3249349	3644964	3675664
iv)	Above 80 years-No.	8264	8453	8530
	Amount	963488	1164399	1615740
	Total-No.	106109	108169	117858
	Total Amount	13267154	17062781	18405733
(c)	Family Pensioners :-			
i)	Below 60 years-No.	47715	50422	53912
	Amount	4015965	4188722	4770620
ii)	Above 60 years-No.	50565	50675	60210
	Amount	3179541	3815807	5143026
iii)	Above 70 years-No.	19279	22937	23403
	Amount	1997380	2329705	2451416
iv)	Above 80 years-No.	10737	11926	112060
	Amount	1048654	1255402	1475673
	Total-No.	12896	135960	148785
	Total Amount	10241542	1158936	13840735
(d)	Political Pensioners			
i)	Below 60 years-No.	246	215	243
	Amount	34716	44017	52200
ii)	Above 60 years-No.	461	509	559
	Amount	11069	126479	15428
iii)	Above 70 years-No.	345	396	419
	Amount	67336	91672	107655
iv)	Above 80 years-No.	162	190	199
	Amount	40368	48588	49025
	Total-No.	1214	1310	1412
	Total Amount	261519	310756	363938
(2)	Other State Pensioner (excluding Pensioners of Maharashtra State)			
a)	Central (Civil) -- No.	288	287	298
	Amount Paid	49798	53728	591514
b)	Defence -- No.	1285	1080	1102
	Amount Paid	98278	92648	102846
c)	Railways -- No.	109	92	101
	Amount Paid	5812	6164	6775
d)	Other States -- No.	5722	5810	6316
	Amount Paid	433379	427560	500369

(1)	(2)	(3)	(4)	(5)
(3)	No. of Pension Payment orders accepted.			
a)	Maharashtra State,	56766	6208	68413
b)	Central	53	55	57
c)	Other States	440	473	454
	Total	56766	6208	68413
(4)	No. of Gratuity Orders accepted			
a)	Maharashtra State,	44002	47733	54057
b)	Central	7	10	11
c)	Other States	94	121	142
	Total	44103	47864	54210
(5)	No. of Gratuity Payment Orders (in thousand)			
a)	Maharashtra State,	333132	314549	452886
b)	Central	4	5	7
c)	Other States	52	70	95
	Total	333188	314624	452988
(6)	No. of Commutation Payment Orders accepted			
a)	Maharashtra State,			
b)	Central			
c)	Other States			
	Total			
(7)	Commutation Payment			
a)	Maharashtra State,	37071	42393	46584
b)	Central	7	8	10
c)	Other States	40	50	56
	Total	37118	42451	46650
8	Deposits :- (Amount in Thousand)			
a)	No. of Challans	640359	608223	648340
b)	No. of Transfer Entries	2134	2034	1896
c)	Total Amount of Deposits	127106828	117779732	115795203
9	Payment of Deposits :- (Amount of Thousand)			
a)	No. of Vouchers	391696	306301	281833
b)	No. of Transfer Entries	1345	1101	1060
c)	Total Amount of Payments	890845949	88144541	89222606
10	Pending Cheques reconciliation (Months)			
13	Stamps :-			
a)	No. of Stamps Transactions	391696	286014	313222
i)	Judicial	5452050	27212490	33270349
ii)	Non Judicial	5843746	27212490	33270349
	Total	210930428	128286766	142259316
b)	Value of Sold Stamps, (Rs. in thousand)			
i)	Judicial	210930428	128286766	142293116
ii)	Non Judicial	1669581913	1099864858	1157366731
	Total	1880512341	1228151624	1299632461

**PROGRAMME No. V**  
**ACCOUNTS TRAINING**

The Directorate of Accounts & Treasuries, conducts two types of accounts training, one for Clerks working in accounts Branch of various Government Offices / Departments and the other for Non-Gazetted Supervisory staff. The Training Class is meant to impart training to this staff in accounts & audit matters. The Training to Non-Gazetted supervisory staff is imparted with view to prepare these Officers to take up and pass the Maharashtra Finance & Accounts Service, Class-III Examination. The training centers are located one each at Mumbai (Kokan), Pune, Nasik, Aurangabad, Amravati & Nagpur. These training centers work under the control of the Director of Accounts and Treasuries.

In this age of computerization improvement in training programme is necessary. In view of this following changes are made in this respect as directed in the government resolution no. Training-1009/CR-21/try adm-3, dated 26<sup>th</sup> November, 2009.

1. The training centers named as "Maharashtra Finance and Accounts Training Centre (MFATC)" (as per gr dated 26 November, 2009). The Director of Accounts & Treasuries is Controller of these training centers.
2. The duration of training of Maharashtra Accounts Clerk 50 working days and that of the Supervisory cadre is 60 working days. The training sessions are organized as per module system.
3. The Maharashtra Accounts Clerk training class is organized in three batches in a year and Supervisory training in two batches in a year. 50% lectures are given by the Assistant Director (Training) and Accounts Officer (Training). For the remaining 50% lectures, experienced and specialists in respective subjects are invited as guest lecturers.
4. For admission in training centers, experience in account's matters or special knowledge is not required.
5. Change in syllabus or introduce new module syllabus can be done by the permission of Director, Directorate of Accounts & Treasuries.
6. This information and the training programme time table is given on the website of Directorate ([www.mahakosh.in](http://www.mahakosh.in)).

**PROGRAMME WORKLOAD SUMMARY & EXPLANATION OF FINANCIAL REQUIREMENT**

Sr.No.	Particulars	UNITS		
		2011-2012	2012-2013	2013-2014
(1)	(2)	(2)	(3)	(4)
A)	Maharashtra Accounts Clerks Training			
1	No. of sessions held during the Year	18	18	18
2	Durations of Classes – Days	50	50	50
3	Sanction strength of the Students per session	150	215	215
4	Total No. of Students Admitted	450	475	398
5	Tests conducted - No.	54	17	24
6	No. of candidates who have satisfactorily completed	450	475	310



7	No. of Students failed.	52	17	24
B)	Non-Gazetted Supervisory Training Class at Mumbai & Aurangabad.			
1	No. of sessions held during the Year	12	12	12
2	Durations of Classes – Days	60	60	60
3	Sanction strength of the Students per session	150	212	210
4	Total No. of Students Admitted	300	306	255
5	Tests conducted - No.	24	14	22
6	No. of candidates who have satisfactorily completed	--	256	220
7	No. of Students failed.	--	--	--

Number of Training Centres - 6

\* Statistics of the Year 2013-2014 includes actual and probable information

\* Information for the year 2014-2015 is estimated.

Statement Showing the number of Government Offices situated in rented building.

Sr. No.	Name of Division	No. of Offices	Annual Rent (Rs.)
1	Mumbai/Kokan	1	298272
2	Pune	2	99780
3	Nashik	1	120000/-
4	Aurangabad		--
5	Amravati		--
6	Nagpur	8	252000
	Total	12	770052

कार्यक्रम क्रमांक - चार  
लेखाप्रशिक्षण वर्ग

(दोन) वित्तीय आवश्यकता / II Financial Requirement

(रुपये हजारत) / (Rs. in Thousand)

तपशील	प्रत्यक्ष खर्च 2012-2013			अर्थसंकल्प 2013-2014			सुधारलेले अंदाज 2013-2014			अर्थसंकल्प 2014-2015		
	Actuals २०१२-२०१३			Budget Estimates २०१३-२०१४			Revised Estimates २०१३-२०१४			Budget Estimates २०१४-२०१५		
	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
(अ) कर्माचे वर्गीकरण / (A) Activity Classification	--	--	--	--	--	--	--	--	--	--	--	--
(1) लेखा प्रशिक्षण वर्ग / Account Training Class	--	--	--	--	--	--	--	--	--	--	--	--
गौण शिर्ष 003 एकूण / Total	--	--	--	--	--	--	--	--	--	--	--	--
(ब) उद्दीष्टनिहाय वर्गीकरण / (B) Objectwise Classification												
(एक) लेखा प्रशिक्षण वर्ग												
वेतन / Salaries	8292	--	8292	10655	--	10655	13863	--	13863	11827	--	11827
अतिकालिक भत्ता - overtime allowances	--	--	--	--	--	--	--	--	--	--	--	--
दूरध्वनी वीज व पाणी शुल्क - Tel, Ele. Water charges	167	--	167	200	--	200	176	--	176	165	--	165
देशांतर्गत प्रवासखर्च / Domestic Travel Expenses	50	--	50	85	--	85	126	--	126	91	--	91
कार्यालयीन खर्च / Office Expenses	811	--	811	771	--	771	594	--	594	625	--	625
पेट्रोल, तेल व वंगण / Petrol, Oil & Lubricant	--	--	--	--	--	--	--	--	--	--	--	--
मजूरी / Wages	8	--	8	16	--	16	8	--	8	12	--	12
प्रकाशने / Publication	--	--	--	--	--	--	--	--	--	--	--	--
संगणक / Computer	--	--	--	--	--	--	--	--	--	--	--	--
भाडे पट्टी व कर / Rents, Rates & Taxes	13	--	13	15	--	15	14	--	14	15	--	15
व्याव. व विशेष सेवा / Professional Services	901	--	901	1200	--	1200	1150	--	1150	1200	--	1200
एकूण (एक) / Total (i) Charged/भारित	--	--	--	--	--	--	--	--	--	--	--	--
एकूण बेरीज (ब) / Grand Total B Voted/दत्तमत	10242	--	10242	12942	--	12942	15931	--	15931	13960	--	13960
(क) वित्त व्यवस्थेची साधने / (C) Sources of Finance												
वित्त विभाग मागणी क्र. जी-7 Charged/भारित												
Finance Department	--	--	--	--	--	--	--	--	--	--	--	--
Demand No. G-9												
2054 (097) कोषागारे व लेखा प्रशासन Voted/दत्तमत												
२०५४ (०९७) Treasury & Accounts Administration	10242	--	10242	12942	--	12942	15931	--	15931	13960	--	13960
गौण शिर्ष 003 Charged/भारित	--	--	--	--	--	--	--	--	--	--	--	--
एकूण (क) / Total (C) Voted/दत्तमत	10242	--	10242	12942	--	12942	15931	--	15931	13960	--	13960

## **DEFINED CONTRIBUTION PENSION SCHEME**

Maharashtra Government took a decision to implement the Defined Contribution Pension Scheme made applicable by the Central Government with effect from 01/04/2004. In persuasion of this decision, Government Resolution dated 31/10/2005 made this scheme applicable with effect from 01/11/2005.

The procedure for implementation of this scheme has been prescribed in the Government Resolution dated 07/07/2007. It is mandatory for every employee joining government service on or after 01/11/2005 to subscribe to the scheme.

For this purpose such employee has to apply in the prescribed format to the concerned Treasury through his respective office and obtain specific Pension Account Number. From the salary of the month next to the month of joining government service by such employee, contribution of an amount of 10% of the total amount comprising Basic Pay + Dearness Pay (if applicable) + Dearness Allowance is deducted. Matching contribution is deposited by the government. Presently interest at specified rate is allowed by the government on the total accumulation. Central Government has ordered to invest the amount of employees' contribution and employer's matching contribution and to appropriate the income so received to the account of each employee in proportion to his investment. It is expected that this decision will be implemented in Maharashtra in the near future.

This Scheme has also been made applicable to the employees of Zilla Parishads, Aided & Recognized Primary & Secondary Educational Institutions, Aided & Recognized Agriculture & Non Agriculture Universities and other institutions there under, apart from government employees. However, deductions from such employees has not yet started.

Deductions under the Scheme has started from September, 2007 and arrears for previous period are being deducted monthly at the rate of deduction for one month along with the deduction for the current month. 1,83,014 government employees have been registered under this scheme till date (position as at the end of March-2014).

Details of yearly receipts under this Scheme have been shown in the following table.

Sr. No.	Financial Year	Total Amount of Employees' Contribution	Matching Contribution by Government	Interest	Total Receipts
1)	2009-2010	119,94,03,260	119,94,03,260	20,55,77,782	260,43,84,302
2)	2010-2011	244,67,60,433	240,00,00,000	53,05,00,000	537,72,60,433
3)	2011-2012	349,80,04,408	310,00,00,000	104,00,00,000	763,80,04,408
4)	2012-2013	344,67,34,672	391,29,01,087	187,71,41,000	923,67,76,759
5)	2013-2014	403,56,53,174	403,56,53,174	271,75,82,711	1078,88,89,059
6)	2014-2015	502,00,00,000	502,00,00,000	410,66,04,000	1414,66,04,000
	Total	1964,65,55,947	1966,79,57,521	1047,74,05,493	4979,19,18,961

(दोन) वित्तीय आवश्यकता / II Financial Requirement  
(रुपये हजारत) / (Rs. in Thousand)

तपशील 1	प्रत्यक्ष खर्च 2012-2013 Actuals २०१२-२०१३			अर्थसंकल्प 2013-2014 Budget Estimates २०१३-२०१४			सुधारलेले अंदाज 2013-2014 Revised Estimates २०१३-२०१४			अर्थसंकल्प 2014-2015 Budget Estimates २०१४-२०१५		
	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total	NonPlan	Plan	Total
	2	3	4	5	6	7	8	9	10	11	12	13
(अ) कार्याचे वर्गीकरण / (A) Activity Classification												
गौण शिर्ष 099 नवीन परिभाषित अंशदान सेवा निवृत्ती वेतन योजना यंत्रणा ०९९ New Defined Contribution Pension Scheme Mission. एकूण (ए) / Total (A)												
वजा व वसुली / Deduct-Recoveries Chg./भारित	7885	--	7885	9186	--	9186	9226	--	9226	9227	--	9227
एकूण/निव्वळ बेरीज A-Gross Net Voted/दत्तमत												
(ब) उद्दीष्टनिहाय वर्गीकरण / (B) Objectwise Classification												
(एक) लेखा प्रशिक्षण वर्ग												
वेतन / Salaries	7510	--	7510	8531	--	8531	8531	--	8531	8522	--	8522
अतिकालिक भत्ता - overtime allowances	--	--	--	--	--	--	--	--	--	--	--	--
दूरध्वनी वीज व पाणी शुल्क - Telephone, Electricity	107	--	107	150	--	150	150	--	150	150	--	150
देशांतर्गत प्रवासखर्च / Domestic Travel Expenses	165	--	165	200	--	200	200	--	200	200	--	200
कार्यालयीन खर्च / Office Expenses	55	--	55	155	--	155	195	--	195	200	--	200
पेट्रोल, तेल व वंगण / Petrol, Oil & Lubricant	--	--	--	--	--	--	--	--	--	--	--	--
मजुरी / Wages	--	--	--	--	--	--	--	--	--	--	--	--
भाडे पट्टी व कर / Rents, Rates & Taxes	--	--	--	--	--	--	--	--	--	--	--	--
संगणकावरील खर्च / Computer Expenses	48	--	48	150	--	150	150	--	150	155	--	155
एकूण (एक) / Total (i) Charged/भारित	--	--	--	--	--	--	--	--	--	--	--	--
एकूण बेरीज (ब) / Grand Total B Voted/ दत्तमत	7885	--	7885	9186	--	9186	9226	--	9226	9227	--	9227
(क) वित्त व्यवस्थेची साधने / (C) Sources of Finance												
वित्त विभाग मागणी क्र.जी-5												
Finance Department	--	--	--	--	--	--	--	--	--	--	--	--
Demand No. G-5												
2054 (097) कोषागारे व लेखा प्रशासन												
२०५४ (०९७) Treasury & Accounts Administration												
099 नवीन परिभाषित अंशदान सेवा निवृत्ती वेतन योजना यंत्रणा 099 New Defined Contribution Pension Scheme Mission. एकूण	7885	--	7885	9186	--	9186	9226	--	9226	9227	--	9227
(अ) / Total (A) Voted/ दत्तमत												

PROGRAMMES No. 6  
WOMENS EMPOWERMENT

INTRODUCING

Maharashtra is the first state in india to formulate Women's Policy in the year 1994 provides for review after three years. In view of this provision Government of Maharashtra has declared new Women's Policy on 7<sup>th</sup> March 2001. According to this Policy, Government of Maharashtra has resolved women focused planning. Form financial year 2002-2003.

Government of Maharashtra believes that by empowering women we wmpower the society and the nation. Women's Policy provides for participation, protection, economic-promotion, capacity building and a supportive environmnt for the development of women.

Statement Showing The Assessment of Action Taken In regard To Women Policy, 2001 by the Directorate of Accounts and Treasuries.

S. N.	Cader	Year	Total Employees (At the end of the Year)	No. of male employees (At the end of the Year)	WOMENS EMPOWERMENT			No. of Male employees Contracting marriage with underage girls	No. of cases in respect of Dowery Prohibition act	No. of cases of sexual exploitation of Women at work place	Remarks about efforts/ action
					No. (At the end of the Year)	Appointment (During the Year)	Promotion (During the Year)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Group-A	2011-2012	441	367	74	20	7	--	--	--	--
		2012-2013	474	397	77	1	7	--	--	--	--
	Group-B	2013-2014	474	397	77	1	7	--	--	--	--
2	(Gazatted)	2011-2012	877	722	155	33	0	--	--	--	--
		2012-2013	689	516	173	21	4	--	--	--	--
	Group-B	2013-2014	689	516	173	21	4	--	--	--	--
3	(Gazatted)	2011-2012	316	251	62	2	0	--	--	--	--
	Group-C	2012-2013	285	253	25	6	0	--	--	--	--
		2013-2014	300	231	22	6	0	--	--	--	--
4	Group-D	2011-2012	2670	1925	718	67	13	--	--	--	--
		2012-2013	2661	1944	752	24	27	--	--	--	--
		2013-2014	2818	2001	767	41	24	--	--	--	--
5	Total	2011-2012	656	529	118	7	3	--	--	--	--
		2012-2013	627	511	119	1	10	--	--	--	--
		2013-2014	674	531	139	20	10	--	--	--	--
		2011-2012	4960	3794	1127	129	23	--	--	--	--
		2012-2013	4736	3621	1146	53	48	--	--	--	--
		2013-2014	4955	3676	1178	89	45	--	--	--	--

## Director of Account &amp; Treasuries

## Sanctioned Posts

Designation	Pay Scale	Grade Pay	Designation & Scale			
			095, Directorate of Accounts & Treasury			
			Directorate		Store Verification & Vigilance Unit	
			2013	2014	2013	2014
(1)	(2)	(3)	(4)	(5)	(6)	
<b>GAZATTED :</b>						
Director	37400-67000	8900	1	1	...	...
Joint Director	15600-39100	7600	11	11	...	...
Pay & Accounts Officer	15600-39100	7600	....	...	...	...
Deputy Director	15600-39100	6600	3	3	1	1
Chief Accounts & Finance Officer	15600-39100	6600	...	...	...	...
Assistant Director	15600-39100	5400	11	11	...	...
Asst. Pay & Accounts Officer	15600-39100	5400	...	...	...	...
Treasury Officer	15600-39100	5400	...	...	...	...
Asst. Director (G.I.S.)	15600-39100	5400	1	1	...	...
Senior Accounts Officer	15600-39100	5400	...	...	....	...
Accounts Officer (Training)	9300-34800	4400	...	...	...	...
Accounts Officer	9300-34800	4400	9	9	...	...
Store Verification Officer	9300-34800	4400	...	...	6	6
Accounts Officer (Computer)	9300-34800	4400	4	4	...	...
Accounts Officer Pay Verification	9300-34800	4400	6	6	...	...
Additional Treasury Officer	9300-34800	4400	...	...	...	...
Organization & Method Officer	9300-34800	4400	1	1	...	...
Personal Assistant	9300-34800	4700	1	1	...	...
<b>Total Gazatted</b>			<b>48</b>	<b>48</b>	<b>7</b>	<b>7</b>

095, Directorate of Accounts & Treasury C.A.F.O.		096, Pay & Accounts Office		097, Treasury Establishment		003, Training		099 S.R.K.A.	
2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
(6)		(7)		(8)		(9)		(10)	
....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
....	....	1	1	....	....	....	....	....	....
....	....	2	2	6	6	1	1	....	....
33	33	....	....	....	....	....	....	....	....
....	....	....	....	1	1	6	6	2	2
....	....	14	14	....	....	....	....	....	....
....	....	....	....	28	28	....	....	....	....
....	....	....	....	....	....	....	....	....	....
33	33	....	....	....	....	....	....	....	....
....	....	....	....	....	....	6	6	....	....
66	66	1	1	....	....	....	....	5	5
....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
....	....	....	....	109	109	....	....	....	....
....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
132	132	18	18	144	144	13	13	7	7

## Designation &amp; Scale

(1)	(2)	(3)	095, Directorate of Accounts & Treasury			
			Directorate		Store Verification & Vigilance Unit	
			2013	2014	2013	2014
			2014	2015	2014	2015
			(4)	(5)		
<b>NON GAZATTED CLASS - III</b>						
Asst. Accounts Officer	9300-34800	4300	...	...	4	4
Head Accountant/Asst. A/c. Officer	9300-34800	4300	34	34	...	...
Store Inspector	9300-34800	4300	...	...	18	18
Sub Treasury Officer	9300-34800	4300	...	...	...	...
Steno (Lower Grade)	9300-34800	4300	7	7	...	...
Steno (Higher Grade)	9300-34800	4700	7	7	...	...
Sub Tre. Officer / Dy. Accountant	9300-34800	4200	...	...	...	...
Deputy Accountant	9300-34800	4200	16	16	...	...
Asst. Superident	9300-34800	4200	51	51	...	...
Asst. Store Inspector	9300-34800	4200	...	...	13	13
Selection Grade Clerk	9300-34800	4200	...	...	...	...
Steno Typist	5200-20200	2400	1	1	1	1
Noting Asst./ Senior Clerk	5200-20200	2400	86	86	...	...
Senior Clerk	5200-20200	2400	...	...	...	...
Stock Verifier	5200-20200	2400	...	...	73	73
Clerk Cum Typist	5200-20200	1900	74	74	11	11
Lower Division Clerk	5200-20200	1900	...	...	...	...
Compist	5200-20200	1900	...	...	...	...
Telephone Operator	5200-20200	2000	1	1	...	...
Driver	5200-20200	1900	7	7	...	...
<b>Total Non Gazatted</b>			<b>284</b>	<b>284</b>	<b>120</b>	<b>120</b>



095, Directorate of Accounts & Treasury C.A.F.O.		096, Pay & Account Office		097, Treasury Establishment		003, Training		099 S.R.K.A.	
2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
(6)		(7)		(8)		(9)		(10)	
...	...	...	...	...	...	1	1	5	5
...	...	52	52	2	2	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	256	256	...	...	...	...
...	...	1	1	...	...	...	...	1	1
...	...	1	1	...	...	...	...	1	1
...	...	...	...	366	366	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	66	66	...	...	...	...	...	...
...	...	1	1	...	...	...	...	...	...
...	...	...	...	532	532	1	1	...	...
...	...	305	305	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	176	176	1417	1417	7	7	5	5
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1	1	2	2	...	...	...	...
...	...	2	2	7	7	...	...	...	...
		605	605	2582	2582	9	9	12	12

## Designaion &amp; Scale

(1)	Pay Scale	Grade Pay	095, Directorate of Accounts & Treasury			
			Directorate		Store Verification & Vigilance Unit	
			2013	2014	2013	2014
			2014	2015	2014	2015
	(2)	(3)	(4)		(5)	
<b>CLASS - IV</b>						
Binder	5200-20200	1800	...	...	4	4
Naik	4440-7440	1600	6	6	...	...
Havaldar	4440-7440	1600	...	...	...	...
Daptari	4440-7440	1600	4	4	...	...
Romio Op./Peon	4440-7440	1600	...	...	...	...
Asst. Binder	4440-7440	1600	...	...	...	...
Peon	4440-7440	1300	31	31	10	10
Watchman	4440-7440	1300	7	7	...	...
Hamal	4440-7440	1300	...	...	...	...
Swipper	4440-7440	1300	2	2	...	...
Zerox Operator	4440-7440	1600	1	1	...	...
Liftman	4440-7440	1600	...	...	...	...
Night Watchman	4440-7440	1300	...	...	...	...
Part time Sweeper	4440-7440	1300	2	2	...	...
<b>Total Class - IV</b>			<b>53</b>	<b>53</b>	<b>10</b>	<b>10</b>

Total 2013-2014 4753

2014-2015 4753

2054, Treasury &amp; Accounts Administration

(1)	095, Directorate of Accounts & Treasuries					
	Directorate		Store Verification		C.A.F.O.	
	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15
	(2)	(3)	(3)	(3)	(4)	(4)
Gazatted	48	48	7	7	132	132
Class - III	284	284	120	120	...	...
Class - IV	56	56	10	10	...	...
<b>Total</b>	<b>388</b>	<b>388</b>	<b>137</b>	<b>137</b>	<b>132</b>	<b>132</b>

095, Directorate of Accounts & Treasury C.A.F.O.		096, Pay & Account Office		097, Treasury Establishment		003, Training		099 S.R.K.A.	
2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
(6)		(7)		(8)		(9)		(10)	
...	...	3	3	...	...	...	...	...	...
...	...	7	7	34	34	...	...	...	...
...	...	1	1	...	...	...	...	...	...
...	...	6	6	27	27	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	2	2	...	...	...	...	...	...
...	...	61	61	448	448	6	6	1	1
...	...	2	2	62	62	...	...	...	...
...	...	16	16	...	...	...	...	...	...
...	...	2	2	3	3	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	3	3	...	...	...	...	...	...
...	...	1	1	...	...	...	...	...	...
...	...	...	...	1	1	...	...	...	...
		104	104	595	595	6	6	1	1
Total	2013-2014	4753							
	2014-2015	4753							

## 2054, Treasury &amp; Accounts Administration

Pay & Accounts Office		Treasury Establishment		Training		S.R.K.A.	
2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015
(5)		(6)		(7)		(8)	
18	18	144	144	13	13	7	7
605	605	2582	2582	9	9	12	12
104	104	595	595	6	6	1	1
<b>727</b>	<b>727</b>	<b>3321</b>	<b>3321</b>	<b>28</b>	<b>28</b>	<b>20</b>	<b>20</b>