



**GOVERNMENT OF MAHARASHTRA**

**PERFORMANCE BUDGET  
2026-2027**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS AND TREASURIES)**

**(PUBLICATION NO. 2)**

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2026**

# **PERFORMANCE BUDGET**

## **2026-2027**

### **FINANCE DEPARTMENT**

**(DIRECTORATE OF ACCOUNTS AND TREASURIES)**

**(PUBLICATION NO.2)**

## **THE PERFORMANCE BUDGETS OF FINANCE DEPARTMENT**

Sr. No.	Name of Performance Budget
1	Finance Department (Mantralaya)
<b>2</b>	<b>Directorate of Accounts &amp; Treasuries</b>
3	Sales Tax
4	Small Savings & Lotteries
5	Insurance
6	Local Fund Accounts Audit

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# **Chapter No. 1**

## **DIRECTORATE OF ACCOUNTS & TREASURIES**

### **Preface**

The Directorate of Accounts & Treasuries was established with effect from 1<sup>st</sup> 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 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.

The Government therefore established the unified Maharashtra Finance & Accounts Service with effect from 1<sup>st</sup> 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 1<sup>st</sup> February, 1965. The total number of sanctioned gazetted officers under the Directorate is 3142 as on 1<sup>st</sup> November 2025.

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) Regional Joint Director Offices of Konkan, Pune, Nasik, Chhtrapati Sambhajinagar, Amravati and Nagpur.
- 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, Chhtrapati Sambhajinagar, Amravati & Nagpur.
- 7) Pay Verification Units.
- 8) Stores Verification Units.
- 9) Cyber Treasury Office, Mumbai.

The Director is assisted by Joint Directors, Deputy Directors, and Assistant Directors at the Head Quarter & Six Regional Joint Directors at Konkan, Pune, Nasik, Chhtrapati Sambhajinagar, Amravati and Nagpur. There are four Joint Directors (i) Administration (ii) Treasuries (iii) Computer (iv) Reforms in the Directorate. The Regional Joint Directors at Konkan, Pune, Nasik, Chhtrapati Sambhajinagar, Amravati, and Nagpur Region to 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 offices at Churchgate and Bandra.

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 in matters related to accounts & finance. Pay Verification & Store Verification Wing works under his control.

**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	23	25
2	Joint Director	11	8	0	44	63
3	Deputy Director	15	4	34	89	142
4	Assistant Director	69	57	34	170	330
5	Accounts Officer	171	67	68	783	1089
6	Asst. Accounts Officer (Up to November 2025)	396	161	0	936	1493
<b>Total</b>		<b>663</b>	<b>298</b>	<b>136</b>	<b>2045</b>	<b>3142</b>

**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	517
2	Jr Accountant	1310
3	Accounts Clerk	1396
4	Stenographer	4
5	Telephone Operator	2
6	Driver	6
<b>Total</b>		<b>3235</b>

Total Sanctioned posts in the Group 'D' cadre is 563

### Chart No. 3

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

Maharashtra is the 1<sup>st</sup> State in India to formulate Women's Policy in the year 1994.

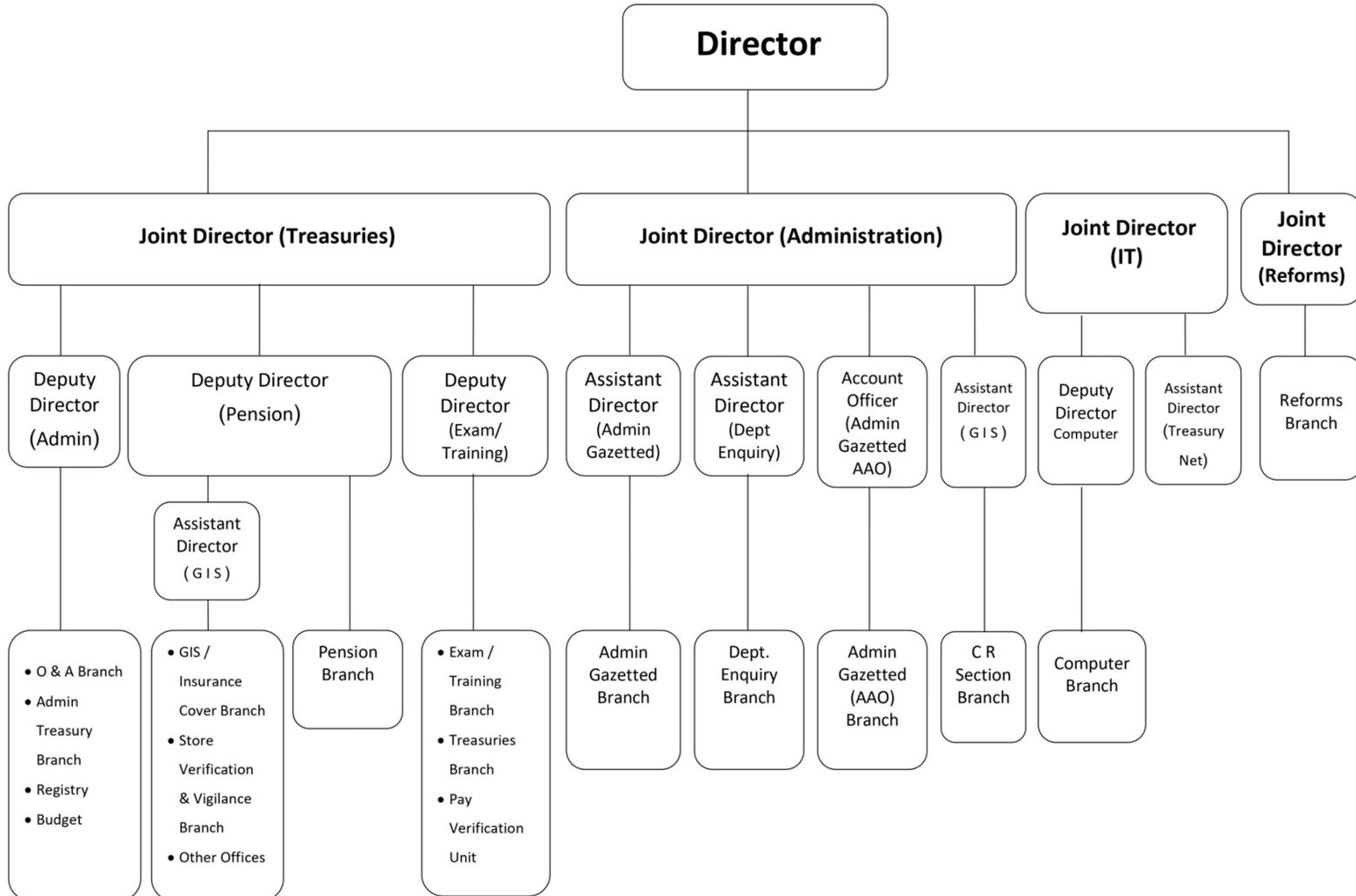
Statement showing the action taken with regards to women policy, 2001 by the Directorate of Accounts & Treasuries.

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	2024-2025	407	289	0	0	118	0	0	0
		2025-2026	422	294	0	18	128	0	0	0
2	Group B (Gazetted-AO)	2024-2025	883	642	0	4	241	0	0	0
		2025-2026	768	552	0	0	216	0	0	0
3	Group B (Gazetted-AAO)	2024-2025	1050	746	0	22	304	0	0	0
		2025-2026	1100	764	0	47	336	0	0	0
4	Group C	2024-2025	1929	1312	35	86	617	0	0	0
		2025-2026	2186	1388	143	80	798	0	0	0
5	Group D	2024-2025	309	244	3	3	65	0	0	0
		2025-2026	323	239	6	2	84	0	0	0
<b>Total</b>		<b>2024-2025</b>	<b>4578</b>	<b>3233</b>	<b>38</b>	<b>115</b>	<b>1345</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>2025-2026</b>	<b>4799</b>	<b>3237</b>	<b>149</b>	<b>147</b>	<b>1562</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 2025-2026 is up to month of Nov. 2025

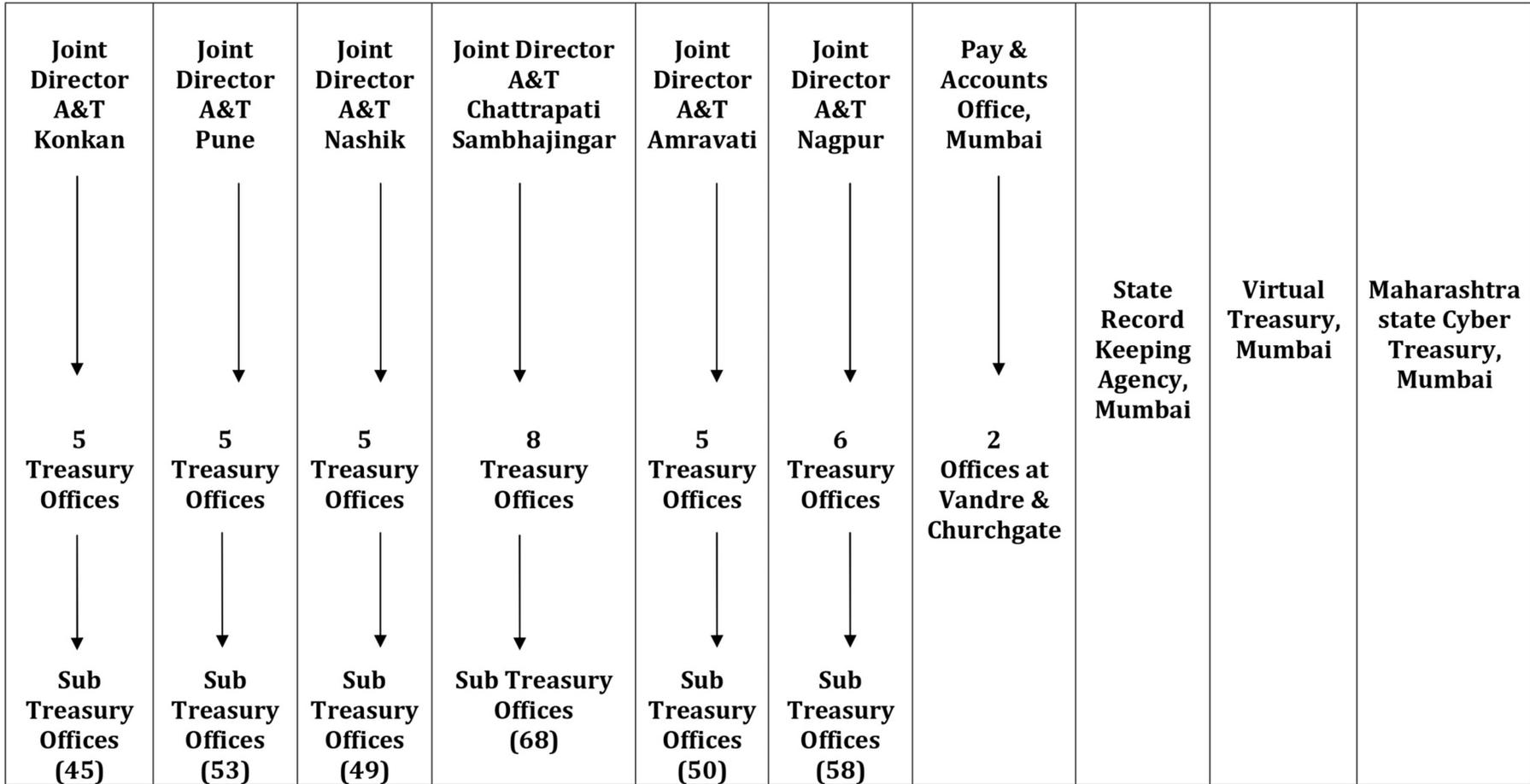
## Chart No. 4

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



**Chart No. 5**

**Chart Depicting Regional, District & Taluka Level Setup**



## Chart No. 6

### Budgetary provisions for three years.

(Rs. in Lacs)

Sr. No.	Programme		Actual 2024-2025			Budget Estimates 2025-2026			Revised Estimates 2025-2026			Budget Estimates 2026-2027		
			Committed	Scheme	Total	Committed	Scheme	Total	Committed	Scheme	Total	Committed	Scheme	Total
1	2		3	4	5	6	7	8	9	10	11	12	13	14
1	Demand No. G-5, Treasuries and Accounts, Administration	Charged	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
		Voted	32174.95	0.00	32174.95	46785.71	0.00	46785.71	37433.46	0.00	37433.46	50445.44	0.00	50445.44
	<b>Total</b>	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>
		<b>Voted</b>	<b>32174.95</b>	<b>0.00</b>	<b>32174.95</b>	<b>46785.71</b>	<b>0.00</b>	<b>46785.71</b>	<b>37433.46</b>	<b>0.00</b>	<b>37433.46</b>	<b>50445.44</b>	<b>0.00</b>	<b>50445.44</b>

## Chart No. 7

### Major Head cum programme wise details of total budget estimates.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
1	2	3	4	5	6
M.H.2054 Treasuries and Accounts Administration.					
1.	095 Accounts and Treasuries (Committed)				
	Charged	0.00	2.00	2.00	2.00
	Voted	6076.28	8808.06	6996.70	9430.88
2.	096 Pay and Accounts Office, Mumbai.	3276.11	5181.66	4111.78	5745.08
3.	097 Treasury Establishment (Committed)	21796.99	31452.53	25204.25	33881.88
4.	003 Training (Committed)	308.58	450.07	322.71	462.87
5.	099 New Defined Contribution Pension Scheme (Committed)	717.00	893.39	798.02	924.73
<b>Total Charged</b>		<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Voted</b>		<b>32174.95</b>	<b>46785.71</b>	<b>37433.46</b>	<b>50445.44</b>

## Chart No. 8

### Budgetary provision of Directorate of Accounts and Treasuries, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	095 Treasuries and Accounts classification (Committed)				
	095 (00) (01) Treasuries and Accounts Administration				
	Charged	0.00	2.00	2.00	2.00
	Voted	2877.20	4225.02	3597.82	4676.12
	095 (00) (02) Store Verification and Vigilance Unit (Committed)	915.05	1356.71	1000.56	1433.41
	095 (00) (03) CAFO (Committed)	1986.24	2744.96	2038.01	2798.88
	095 (00) (05) Expenses on Computerization (Committed)	297.78	481.37	360.31	522.47
	<b>Total Charged</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Total Voted</b>	<b>6076.28</b>	<b>8808.06</b>	<b>6996.70</b>	<b>9430.88</b>
	<b>(B) Object wise Classification.</b>				
	Salary	5976.26	8611.59	6821.59	9230.78
	Wages	0.41	0.46	0.41	0.46
	Overtime Allowances	2.88	4.54	4.54	4.68
	Telephone, Electricity and Water	28.64	41.80	41.01	41.80
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	17.01	64.70	50.86	65.11
	Office Expenses	41.98	66.00	62.85	67.98
	Rent, Rates and Taxes	2.92	4.30	4.30	4.30
	Expenses on Computerization	0.00	0.47	0.03	0.47
	Petrol, Oil and Lubricants	5.95	11.20	8.81	12.30
	Professional Services	0.23	3.00	2.30	3.00
	<b>Total Charged</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Total Voted</b>	<b>6076.28</b>	<b>8808.06</b>	<b>6996.70</b>	<b>9430.88</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Voted</b>	<b>6076.28</b>	<b>8808.06</b>	<b>6996.70</b>	<b>9430.88</b>

## 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 drawal of monthly salary and pension are as follows:

Sr. No.	Name of Software	Description
1	Koshwahini	MIS of all Expenditure and Receipts Head wise.
2	Treasury Net	System caters Computerized bill passing & Accounting processes in Treasuries
3	BEAMS	BEAMS is Used for Budgeting, Distribution of Grants & Expenditure authorization.
4	GRAS	Government Revenue Collection through e-Payment Gateway.
5	Arthwahini	Accounts, Master Data & TreasuryNet Application Maintenance.
6	Sevaarth	Records essential details of Employees and generates salary bills. Makes timely payment directly into the Bank Accounts of Employees.
7	NivruttivetanWahini	For timely payment of Pension directly into Bank Accounts of Pensioners
8	Application for National Pension Scheme	For maintenance of Accounts of Employees Covered under the National Pension Scheme, Refunds & Annual Statements.
9	Application for Loans and Advances	System to Process Loans & Advances payable to Government Employees
10	Group -D GPF	Application for maintaining GPF Accounts of Group-D Government Employees.
11	Vetanika	A system created to verify pay fixations made in accordance with the Pay Commission.
12	Bill Portal	Used for generation of all kinds of bills, except salary & Pension from a Central Server.
13	GST GRAS Portal	Accounting and Reconciliation of SGST.
14	Virtual Personal Deposit Account	A system developed to ensure that unspent government funds lying in the bank accounts of Drawing and Disbursing Officers remain in Government Accounts until they are actually disbursed to the payees.

15	DAT-Mahakosh	A centralized information and service portal of Directorate Account & Treasuries.
16	SNA-SPARSH	A system developed to ensure real-time cash management system designed to facilitate efficient and timely (just-in-time) release of funds for Centrally Sponsored Schemes (CSS) from both the Central and State governments

### **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, 34 District Treasuries and 1 Pay and Accounts Office 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.

Considering the need for several changes in the currently operating TreasuryNet system, a completely new Unified TreasuryNet system is now being developed by the National Informatics Centre, Pune to develop a modern, more secure and dynamic system with new features. A brief description of this new proposed system is given below.

The proposed Unified TreasuryNet System will be developed by the National Informatics Center, Pune and there will not be any financial burden for the development for the same. The proposed Unified TreasuryNet System will be used for the Cyber Treasury in the first phase. The Cyber Treasury will process the SNA - SPARSH e-Bills by using the Unified TreasuryNet System software. The software will be replicated at all the District Treasuries, Sub Treasuries and the Pay & Accounts Office, Mumbai in phase wise manner after the successful testing at the Cyber Treasury.

### **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 all Corporations of Irrigation Departments. URL of this website is <https://beams.mahakosh.gov.in>

#### **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 93 Government department / Office, 12 nationalized banks and SBI payment gateway. As per Finance Dept letter No. वित्त विभाग पत्र क्र. संकिर्ण-2022/प्र.क्र.17/कोषा-प्रशा-4 दि.24.11.2021. 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 are done by Arthwahini. Logins 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 Arthvahini, CMP & e-Kuber. It contains the following functionalities.

- a. Budget schemes and DDO code wise Office registration.
- b. Centralize 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 & Filled posts.

## **7. Nivruttivetan Wahini:**

Pension Channel is a central level web based system for processing pension cases of pensioners drawing pension from the District Treasuries of Maharashtra State and for payment of pension and ancillary benefits. The main functions of this system are as follows:-

- The facility of preparing pension cases of government employees online as per Government Decision No. Senive-2014/CR36/Sewa-4, dated 02.07.2015 has been made available to all the Drawing and Disbursing Officers who submit salary payments to the Treasury through the Sewarth system. The said cases are submitted to the Accountant General's Office online through the Pension Channel system.
- Pension payment approval orders of pensioners in the treasury and information of pensioners required for the first payment of pension (including the fractional value of pension and death-departure gratuity) are received online from the Accountant General's Office.

- As per Government of Maharashtra, Finance Department, Government Decision No. Miscellaneous 2015/Pr.No.83/Kosha Prasha-5, dated 30.12.2015, pensioners do not need to be present at the treasury for identity verification. The concerned Drawing and Disbursing Officer has to submit the documents required for identity verification to the treasury online through the pension system. On the basis of those documents, the identity of the pensioner is verified.
- A statement of changes regarding the payment of pensioners is prepared in the pension system and accordingly, monthly pension payments are prepared in the system.
- In the pension system, all pension-related bills are prepared in the prescribed forms and accordingly, the payment of such bills is directly deposited in the accounts of the pensioners.
- Life certificates are submitted every year in the month of November and on that basis, a record is made of the receipt of life certificates in the system.
- Digital Life Certificate facility is an additional facility for submitting life certificates.
- Government of Maharashtra, Finance Department, Government Decision No. Miscellaneous-1015/Pro.No. 24/Treasury Issue-5, dated 01.12.2015, Life certificates (Digital Life Certificate) are accepted online through the Jeevan Praman system developed by the National Informatics Centre.
- In the pension system, the facility of transferring pension payment orders within the treasury/Accountant General's Office and making further pension-related payments is available.
- Pensioners Corner is available in the pension system for the pensioners to view information about the pension received by them.
- The list of pensioners who are eligible for income tax deduction is made available through the system. Currently, pensioners/family pensioners are provided with income tax deduction in accordance with the latest prevailing rules and regulations based on the savings and other related information submitted by them through the treasury offices and Form No. 16 is made available.
- The pension system can communicate with other external systems such as Sevarth, BEAMS, Artha Vahini, Treasury Net, SBI CMP Portal, E-Kuber, Jeevan Praman Portal, Accountant General's Office system, etc.

- As per Government Decision, Finance Department dtd 24/08/2023, ePPO. eGPO, eCPO system has been implemented for the Pay and Accounts Office, Mumbai and all 15 District Treasury Offices under the jurisdiction of the Accountant General (Lt. & A.)-1, Maharashtra, Mumbai.
- AS per Government Decision, Finance Department dtd 22/05/2024, ePPO. eGPO, eCPO system has been implemented for all 19 District Treasury Offices under the jurisdiction of the Accountant General (Lt. & A.)-2. Maharashtra, Nagpur.
- Monthly pension of pensioners and family pensioners is being provided through the Pay and Accounts Office, Mumbai and all Treasury Offices in the state from May-2024 through the e-Kuber system.
- Login has been provided to the officers of the Accountant General's Office to view information in the pension system. The officers of the Accountant General's Office can inspect the approved payments related to the first payment as well as other pension payments.

#### **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 Sevaarth 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 to prepare Bill, 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. 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, and 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.

A system has been introduced e-bill and e-vouchers for low risk bills of telephone, electricity and water charges after the government approval. Drawing and disbursing officers are generating the said e-bills smoothly on the bill portal system. Currently development is in progress for all other types of payments through e-bill and e-vouchers in a phased manner. The website URL is <https://billportal.mahakosh.gov.in/BillPortal>

#### **14. Virtual Personal Deposit Account (VPDA):**

As per Finance Department GR Dated 14/02/2024 Virtual Personal Deposit Account (VPDA) system is made applicable to Drawing and Disbursing Officers and Non-Government implementing institutions for payments drawn in MTR-44 from Consolidated Fund of state for objects 27-Minor Works, 31-Grant in Aid (Non-Salary), 33-Subsidies, 35-Grant for Capital Creation, 50-Other Expenses, 53-Major Works and all other objects which will be declared by Finance Department from time to time.

This system has been developed to ensure that the unspent government funds lying in the bank accounts of the Drawing and Disbursing Officers remain in the government accounts until they are actually paid to the payees. According to the procedure in VPDA system, there is a maximum period of upto one year to spend the amount after withdrawal. So that the VPDA administrator gets enough time to spend it by the end of March 31. Since the VPDA administrator can register the payee and make payments without the intervention of the treasury, it helps in making payments quickly. It is possible to make bulk payments in the VPDA system.

The following are the advantages of VPDA system.

- a) The rate of government funds remaining outside the government accounts has been reduced.
- b) There is no load/stress on the cash flow management of the government.
- c) There is effective control over the funds lying in the current or savings bank accounts of the drawing and disbursement officers and non-government implementing agencies.
- d) Updated and accurate information about unspent funds is available on a real time basis.
- e) Unspent funds can be returned to the government on time.
- f) Since unspent funds do not remain outside the government accounts, funds are available on time for other priority schemes or programs or development works.
- g) There is no wastage of public resources/productivity for unproductive things like to take review, to take extension, to take follow up of unspent funds.

The URL of the said system is <https://beams.mahakosh.gov.in/vpda/login>

#### **15. MAHAKOSH:**

"Mahakosh" is the website of the Directorate of Accounts and Treasuries, Mumbai, and it provides centralized information and services related to the Directorate. Information on office orders, circulars, rules, guidelines, and various publications required by officers and employees is available on this website.

The URL of this website is <https://mahakosh.maharashtra.gov.in/>. The website also provides a calculator for computing the savings fund of officers/employees under the State Government Employees Group Insurance Scheme, 1982.

#### **16. SNA-SPARSH:**

As per the provisions laid down under Rule 230(7) of the General Financial Rules, 2017 of the Government of India, the principle of "Just-in-Time Release" of funds is intended to be applied to all payments to the extent possible. To achieve greater efficiency in cash management at both the Central and State government levels while adhering to this principle, the Single Nodal Agency (SNA) portal "SNA-SPARSH" has been introduced.

This system integrates the Central Government's Public Financial Management System (PFMS), the State's Integrated Financial Management and Information System

(State IFMIS), and the Reserve Bank of India's (e-Kuber) system. Currently, the functioning of 65 Centrally Sponsored Schemes (CSS) under SNA-SPARSH has commenced through the SNAP portal. Payments amounting to Rs. 2599.90 crore in the year 2024-25 and Rs. 5511.05 crore up to November 2025 in the year 2025-26 have been processed through this system.

According to the Government Resolution of the Finance Department dated October 30, 2025, a standard operating procedure has been prescribed for the integration of the relevant systems within the State Integrated Financial Management System and the authorized external systems used for the implementation of specific Centrally Sponsored Schemes for the purpose of SNA-SPARSH.

# 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 has established a new Treasury office in year 2008 as Virtual Treasury. State Government has made available, using the Internet Banking facility to its citizens to pay tax or non-tax through its website Government Receipt Accounting System (GRAS) at <https:gras.mahakosh.gov.in>. The electronic Banking facility and e-Payment gateway procedure has been utilized in this system.

The system has been developed by National Informatics Centre, Pune. Maharashtra Budget Manual explains the procedure for Accounting & Reconciliation of Government Receipts. But the new system of Government receipts using the electronic 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. At Present total 18 posts have been sanctioned for the office of Virtual Treasury, Mumbai.

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. Virtual 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.

#### **Participating Government Offices in GRAS**

Currently the following departments are functioning through GRAS

1	Directorate Of Anti-Corruption Bureau, Mumbai	9	Food, Civil Supplies and consumer Protection Department
2	Commissionerate Of Agriculture	10	Registrar Of Firms
3	Commissionerate Of Animal Husbandary	11	Commissionerate Of Fisheries
4	Directorate Of Art	12	Government Pleader, High Court, Original Side, Mumbai
5	Principal Judge, Bombay City Civil And Sessions Court	13	Directorate Of Groundwater Surveys and Development Agency
6	Directorate Of Steam Boilers	14	Governors Secretariat
7	Mantralaya Square Meal and canteen	15	High Court
8	Principal Chief Conservator Of Forests	16	Housing Department Field Establishment

17	Commissioner For Cooperation And Registrar Of Cooperative Societies	46	Housing Department (Mantralaya)
18	Commissioner Disability Welfare	47	Inspector General Of Registration
19	Chief Electrical Inspector	48	Industrial Courts
20	Office Of The Commissioner ICDS Navi Mumbai	49	Directorate General Of Information And Public Relations
21	Controller Of Legal Metrology	50	Water Resources Department (Mantralaya)
22	Chief Officers Of Municipal Councils	51	Commissioner Of Labour
23	Chief Metropolitan Magistrate, Bombay	52	Labour Courts
24	Chief Presenting Officer, Maharashtra Administrative Tribunal, Mumbai	53	Director, Forensik Laboratory And Chemical Analyzer To Government
25	State Commission and District Consumer Redressal Forum	54	Directorate Of Libraries
26	Commissioner Of Police, Mumbai	55	Motor Accidents Claims Tribunal Mumbai
27	Commissioner of Sugar, Pune	56	Maharashtra Administrative Tribunal
28	Commissioner of Textiles	57	Co-operation ,marketing And Textiles Department (Mantralaya)
29	Directorate Of Accounts And Treasuries	58	Minority Development Department (Mantralaya)
30	Directorate Of Ayurved	59	Finance Department (Mantralaya)
31	Directorate Of Civil Defence	60	General Administration Department (Mantralaya)
32	Commissionerate Dairy Development	61	Home Department (Mantralaya)
33	Directorate Of Education	62	Maharashtra Institute Of Labour Studies
34	Directorate Of Economics And Statistics	63	P. L. Deshpande Maharashtra Kala Academy
35	Deputy Director Finance and Account State Lottries	64	Public Works Depatment (Mantralaya)
36	Directorate Of Geology And Mining	65	Rural Development and Panchayat Raj Department (Mantralaya)
37	Director General Of Police	66	Urban Developement Department (Mantralaya)
38	Directorate Of Education Higher Education	67	Women And Child Welfare Department (Mantralaya)
39	Directorate Of Health Services	68	Public Prosecutor For Greater Mumbai
40	Directorate Of Industrial Safety And Health	69	P W D Field Establishment
41	Directorate Of Information Technology	70	Revenue Department
42	Settlement Commissioner And Director Of Land Records	71	Transport Commissioner
43	Directorate Of Municipal Administration	72	Special Court (TORTS), Bombay
44	Directorate Of Medical Education and Research	73	Chief Judge, Small Causes Court, Bombay
45	Directorate Of Archive's	74	State Election Commission

75	Directorate Of Insurance	85	Superintending Engineer Designs Circle, New Mumbai
76	Directorate of Marketing	86	Skill Employment Entrepreneurship, Innovation Department (Mantralaya)
77	Directorate of Tourism	87	Directorate of Sericulture
78	Directorate Of Govt Printing, Stationery and Publications	88	Commissionerate Of Sales Tax
79	District And Sessions Court	89	Directorate of Vocational Education and Training
80	Directorate Of Social Forestry	90	State Transport Appeal Tribunal Mumbai
81	Directorate Of Technical Education	91	Commissioner Tribal Development
82	Directorate Of Town Planning And Valuation	92	Administrator General And Official Trustee, Mumbai
83	Commissioner, State Excise	93	Water Supply and Sanitation Department (Mantralaya)
84	Food And Drugs Administration		

The work of depositing the revenue/taxes of the above departments through the GRAS system and accounting of such deposits has been started. In order to deposit 100% of the revenue of the government through the GRAS system, all the departments of the government have been informed from the government level through a Demi-official letter dated 08.09.2023. Due to this, the work of the Virtual Treasury Office will increase. Accordingly, at present 93 departments/offices, 12 nationalized banks and 03 payment gateways are included in the GRAS system.

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

1	Union Bank	7	Punjab National Bank
2	Indian Bank	8	Canara Bank
3	IDBI Bank	9	UCO Bank
4	Bank of India	10	Central Bank of India
5	Bank of Baroda	11	Indian Overseas Bank
6	State Bank of India	12	Bank of Maharashtra

**SBI e-Pay Payment Gateway:**

The facility of payment through all types of debit and credit cards has been made available in GRAS system through SBI e-pay payment gateway.

IDBI bank Bill Desk, Bank of Baroda NSDL, Payment Gateway have been approved by the Government and have been made live for the customers/citizens from 18.08.2023 and through this multiple payment options have been made available to the customers/citizens. E-challan payment is done through GRAS system in 2 ways, (1) Pay without Registration (2) Pay as a Registered User

Mode of Payment UPI: In the financial year 2021-22, the facility of making payment in GRAS system through UPI has been made available.

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

For Accounting of remittances through e-Challans Virtual Treasury under Directorate of Accounts & Treasuries has been established at Mumbai. The jurisdiction of it is extended all over the Maharashtra & the daily work of it is expanding on a large scale. Virtual Treasury has to classify daily remittances Head, Subhead wise & has to account, reconcile them & has to prepare accounts of the actual receipts. Also it has to reconcile the accounts with participating Banks & RBI.

The accounts of Virtual Treasury Office have 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.

A Helpdesk counter has been made available to take cognizance of customer complaints related to the GRAS system and provide them with necessary services. Through this, complaint redressal is being provided to the customers over telephone/mobile as well as through e-mail and WhatsApp.

### **Global Use:**

By using this GRAS system, taxpayers and other individuals, organizations and government offices etc. are being provided the facility of paying revenue and other deposits related to government accounts from anywhere, anytime in any district, any department of Maharashtra.

As 100% revenue will be collected through the GRAS system, the number of users will increase. Also MDR charges for debit card transactions from Rs.2,001/- to Rs.1,00,000/- through this system is paid to SBI Payment Gateway through this office. Similarly, in the year 2024-2025, there will be a demand for MDR charges from IDBI Bank, BILL DESK, Bank of Baroda NSDL, Payment Gateway, so the expenditure under the "Computer Expenses" head will increase. The demand for this has been made in the budget estimate for the financial year 2025-26.

The statement of revenue collected through GRAS system year wise is as follows. From this data, the information about the number of transactions and the actual deposit revenue for the treasury is obtained month wise. It also shows the growing graph of GRAS system functioning and usage.

<b>Financial Year</b>	<b>No. of Challans</b>	<b>Amount (in Crores)</b>
2013-2014	1765142	27044.07
2014-2015	5572311	35044.95
2015-2016	7119948	46082.28
2016-2017	8380696	48756.61
2017-2018	10486363	74803.72
2018-2019	11569374	107533.31
2019-2020	11210672	107220.80
2020-2021	11427879	97218.71
2021-2022	12616405	132837.46
2022-2023	14245686	152927.02
2023-2024	15194540	165044.63
2024-2025	15813797	181395.81
2025-2026 (up to Oct 2025)	9153277	101052.16
<b>Total</b>	<b>134556090</b>	<b>1276961.53</b>

**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.

## Chapter No. 4

### Payment of Pension through Treasuries

'Nivruttivetanvahini' is a centrally monitored web based software program pertaining the pensionary benefits of the pensioners drawing pension from Treasuries of Maharashtra State Government. The main functionalities of this program are as follows,

- 1) The facility of preparing online pension cases of the Government servants 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' for preparation and submission of pension cases through 'Nivruttivetanvahini' which are then submitted to the Office of the Accountant General online.
- 2) The pension payment order (PPO) and other relevant information regarding the first payment to the pensioners (including commutation and gratuity) is received online from Office of the Accountant General.
- 3) As per the Government Resolution No. संकीर्ण 2015/प्र.क्र.83/कोषाप्रशा-5, दिनांक 30/12/2015, pensioners are not required to present themselves personally for the identification at the Treasuries. All documents regarding the identification are uploaded by the concerned Drawing and Disbursing Officer in the 'Nivruttivetanvahini'. The identification of the pensioner is done on the basis of these documents.
- 4) The change statement and the related monthly bills of pension are prepared in the 'Nivruttivetanvahini'.
- 5) All the bills related to the pension are prepared in 'Nivruttivetanvahini' as per prescribed requisite Proformas. The pension is directly credited to the respective bank account of the pensioners.
- 6) The life certificates of the pensioners are collected every year in the month of November. These life certificates are then duly registered in the 'Nivruttivetanvahini' against the name of each pensioner.
- 7) Submission of Digital Life Certificate is the additional facility provided to the pensioners.
- 8) As per the Government Resolution No. Misc.1015/C.R.24/Try.Admn-5, dated 01/12/2015, Government of Maharashtra has approved the submission of Digital Life Certificate by the pensioners through Jeevan Pramaan Pranali developed by National Informatics Centre (NIC).
- 9) 'Nivruttivetanvahini' facilitates the transfer of pension payment orders and further pension payments across Treasuries/Office of the Accountant General.
- 10) The pensioners can get the details of the pension received by him in the 'Pensioners Corner' tab provided in the 'Nivruttivetanvahini'.
- 11) A list of pensioners eligible for Income Tax deduction is obtained from the Nivruttivetanvahini. Pensioners submit the details of their saving in the Financial Year to the Treasury Office which after considering the savings etc. deducts Income Tax and

issues Form No. 16 obtained via website of Income Tax. as per the prevailing rules and authorities after calculations.

- 12) 'Nivruttivetanvahini' is also able to communicate with the other outside computerized applications such as 'Sevaarth', 'BEAMS', 'Arthavahini', 'Treasury Net', 'SBI CMP Portal', 'E-Kuber' 'Jeevan Pramaan Portal' and 'System of Accountant General Office' etc.
- 13) As per the Government Resolution, Finance Department, dated 03.10.2025, instructions have been issued regarding linking the Pension Payment Order, Gratuity Payment Order, and Commutation Payment Order (e-PPO, e-GPO, e-CPO) of pensioners with the DigiLocker service.
- 14) As per the Government Resolution, Finance Department, dated 29.10.2025, an online Pension Grievance Redressal Module has been implemented in the Pension Portal for pensioners and family pensioners receiving their pension through the Pay and Accounts Office, Mumbai, and the Treasury Offices across the State.

### Chart No. 9

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

(in Crores)

Sr. No.	Details	2024-2025		2025-2026 (March to October 2024)		2026-2027 (Estimated)	
		No. of pensioners	Amount	No. of pensioners	Amount	No. of pensioners	Amount
1	State Govt. Pensioners	481733	19365.76	494971	13302.86	507345	21949.72
2	Family pensioners	235353	5619.91	240736	3782.74	246754	6241.52
<b>Total</b>		<b>717086</b>	<b>24985.67</b>	<b>735707</b>	<b>17085.60</b>	<b>735707</b>	<b>28191.24</b>

Note: **1.** The number of pensioners/family pensioners for the financial year 2024-2025 has been taken from the monthly payments made in the month of November-2024 and the expenditure on pension/family pension has been calculated based on the monthly payments in the year 2024-25.

**2.** The number of pensioners/family pensioners for the financial year 2025-26 has been taken from the monthly payments made in the month of October-2025 and the expenditure on pension/family pension has been calculated based on the monthly payments from April-25 to October-25.

## 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.

(in Crores)

Sr. No.	Details	2024-2025		2025-2026 (March to October 2024)		2026-2027 (Estimated)	
		No. of pensioners	Amount	No. of pensioners	Amount	No. of pensioners	Amount
1	Other Pensioners (Including Family Pensioners)	163206	8257.60	164560	5513.52	168674	9097.31

Note: **1.** The number of pensioners/family pensioners for the financial year 2024-2025 has been taken from the monthly payments made in the month of November-2024 and the expenditure on pension/family pension has been calculated based on the monthly payments in the year 2024-25.

**2.** The number of pensioners/family pensioners for the financial year 2025-26 has been taken from the monthly payments made in the month of October-2025 and the expenditure on pension/family pension has been calculated based on the monthly payments from April-25 to October-25.

# **Chapter No. 5**

## **NATIONAL PENSION SCHEME**

### **STATE RECORD KEEPING AGENCY, MUMBAI.**

#### **1. 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 Scheme" for the employees who are recruited on or after 1<sup>st</sup> January, 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, 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 state Government 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.

#### **2. National Pension System (NPS)**

Government of Maharashtra 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 recruited on or after 01/11/2005 in State Government, Zilla Parishad, Recognized and Aided Educational Institutes,

Agricultural/Non-agricultural Universities and affiliated Non-Government colleges, Corporations under the Water Resources Department.

For implementation of NPS Government of Maharashtra entered into an agreement with NPS Trust and CRA on 10/10/2014, as per PFRDA instruction. Later Government of Maharashtra vide Government Resolution, Finance Department, No.CPS-2015/NPS/C.R.32/Ser-4 dated 06/04/2015 laid down the procedure to implement NPS in the state.

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 deducted from the salary is transferred to the Trustee Bank through treasuries for further investment as per rules and regulations. The accounts of these remittances is maintained by CRA which is M/s NSDL e-GTL (now Protean e-Gov Technologies Limited), it issues annual account statement to the subscriber.

Finance Department, Government Resolution No. aniyo2020/pra.kra.7/seva-4, dated 30th September, 2022, the contribution amount accrued to the State Government Officers/Employees in Tier-I in the National Pension System, henceforth, there will be an option of selection of any one of the Pension Fund Managers. In this, the option of choosing a private sector pension fund manager along with a public sector pension fund manager will be available. Subscriber can change their option once a year. However, the current scheme of Public Sector Pension Fund Managers will remain available by default to existing and new members.

**Government Resolution, Finance Department Date 31/03/2025.**

Employees under DCPS/NPS will be given M.C.S.R. (Pension) Act, 1982 has brought into force the following provisions.

- 1) Family pension and death gratuity to the family of an employee in case of death during service.
- 2) Sickness pension and retirement gratuity to retired employees.
- 3) Service gratuity to employees retiring from government service.

### **3. 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 Subscriber.

#### **B) Central Record Keeping Agency(CRA):-**

- 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.
- For implementation of NPS Government of Maharashtra entered into an agreement with NSDL (National Securities Depository Limited e-Governance infrastructure Limited - Now changed as Protean e-Gov Technologies Limited] on 10/10/2014, as per PFRDA instruction.

### **4. 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 for State Government employees regarding National Pension System.
- 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 Subscribers.
- To complete the procedure of missing credits, to work on refund cases and rectify the amount wrongly deposited at Central Record Keeping Agency.

**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

(in Crores)

Sr. No.	Financial Year	No. Of NPS Subscribers	Employee Contribution	Employer Contribution	Total Contribution
1	2013-14	109	0.17	0.17	0.34
2	2014-15	206389	1.02	1.02	2.04
3	2015-16	226191	2061.03	2061.03	4122.06
4	2016-17	238486	871.90	871.90	1743.80
5	2017-18	256578	1079.65	1079.65	2159.30
6	2018-19	267387	944.21	944.21	1888.42
7	2019-20	278934	1484.98	1819.01	3303.99
8	2020-21	291742	1357.18	1879.70	3236.88
9	2021-22	307588	1602.47	2213.37	3815.84
10	2022-23	317838	1836.60	2560.94	4397.54
11	2023-24	341297	2049.86	2861.45	4911.31
12	2024-25	392324	2321.19	3243.45	5564.64
13	2025-26 (upto Sept 2025)	403028	1385.88	1938.44	3324.32
	<b>Total</b>	<b>403028</b>	<b>16996.14</b>	<b>21474.34</b>	<b>38470.48</b>

#### 5) Transfer the contribution of National Pension system to Trustee Banks in time.

As per the Para no. 32 of Government Resolution, Finance Department No.CPS.2015/N.P.S./C.R.32/Ser-4, dated 06.04.2015 after reconciliation of the amounts of subscription of NPS, the concern District Treasury Office will generate the Subscriber Contribution File (SCF) in respect of the contribution deducted from the pay bills passed and uploads the same to the computer systems of the Central Record Keeping Agency. Their contribution prepared by DDO shall be sent to the Trustee Bank within seven working days from the transaction ID generated date.

**Chart No. 12**  
**Budgetary provision of State Record Keeping Agency, Mumbai.**

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	Minor Head 099 New Defined Contribution scheme (Committed)				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>716.99</b>	<b>893.39</b>	<b>798.02</b>	<b>924.73</b>
	<b>(B) Object wise Classification.</b>				
	099 New Defined Contribution Pension Scheme				
	Salary	195.86	245.00	212.34	270.00
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	1.88	4.00	3.20	4.00
	Contractual Services	3.87	6.00	6.00	6.00
	Travelling Allowances	0.46	1.19	0.84	1.23
	Office Expenses	2.12	5.00	4.00	5.00
	Rent, Rates and Taxes	27.50	28.50	28.50	35.00
	Expenses on Computerization	0.26	1.20	0.84	1.00
	Petrol, Oil and Lubricants	0.88	2.50	2.30	2.50
	Professional Services	484.16	600.00	540.00	600.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>716.99</b>	<b>893.39</b>	<b>798.02</b>	<b>924.73</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>716.99</b>	<b>893.39</b>	<b>798.02</b>	<b>924.73</b>

## **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 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).

Previously, contribution under the Scheme was being recovered in multiples of Rs.15/- This contain the quantum of insurance fund of Rs. 4.50/- The Rates of Group Insurance Scheme have been revised with effect from 01/01/2002 as per Government of Maharashtra 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/-

As per 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 subscription includes contribution of Rs.18/- to the insurance fund and Rs.42/- towards Saving Fund. As per Finance Department's Resolution No. GIS -2015/CR 47/insurance administration dated 30/01/2016, the number of units and subscription for Group C and Group D employees was increased from Rs.120 to Rs. 360 for Group C and from Rs.60/- to Rs. 240/- for Group 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. 1<sup>st</sup> Jan., 2021. Similarly, interest rate on Insurance Fund has been fixed @ 4% w.e.f. 1<sup>st</sup> December 2011.

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.2,24,92,41,287/- was credited to the Saving Fund and of Rs.5,70,07,799/- (Amount for the Jan-Dec 2024 GIS Quarters) was credited to the Insurance Fund in the financial year 2024-25. The balance in insurance Fund was Rs. 1,48,67,21,280/- and that in Saving Fund was Rs. 33,31,41,18,584/- as on 31st March 2025.

In 2026-27, 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. 36,695 lacs.

Numbers of employees covered under the scheme, amounts realized and paid on account of insurance cover are shown in Chart No. 13

## Chart No. 13

### Group Insurance Scheme Payments of the Group Insurance Scheme

(Amount in lacs)

Group	Items	2024-25*	2025-26**	2026-27**
A	No. of Members	1962	2347	2582
	Payment from Saving Fund	5192	6157	6773
	No. of Members	93	167	184
	Payment from Insurance Fund	667	1605	1766
B	No. of Members	2799	2981	3279
	Payment from Saving Fund	3931	4335	4769
	No. of Members	129	167	184
	Payment from Insurance Fund	574	803	883
C	No. of Members	11142	12577	13835
	Payment from Saving Fund	10673	12507	13758
	No. of Members	1214	1151	1266
	Payment from Insurance Fund	4166	4142	4556
D	No. of Members	4298	4671	5138
	Payment from Saving Fund	2282	2572	2829
	No. of Members	505	504	554
	Payment from Insurance Fund	1110	1209	1330
Adjusted Amounts	Payment from Saving Fund	26	29	32
	Payment from Insurance Fund	0	0	0
<b>Total</b>	<b>No. of Members</b>	<b>20201</b>	<b>22576</b>	<b>24834</b>
	<b>Payment from Saving Fund</b>	<b>22104</b>	<b>25600</b>	<b>28160</b>
	<b>No. of Members</b>	<b>1941</b>	<b>1989</b>	<b>2188</b>
	<b>Payment from Insurance Fund</b>	<b>6517</b>	<b>7759</b>	<b>8535</b>

\*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 as per Finance Department's Government resolution No. Sankirn-2014/C.R.40/2014/kosha-parsha-4 dated 09/07/2014. 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 and AIS officers. 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 2024-25, Finance Department, Government Resolution dated July 23, 2024 regarding renewal of “Vimachatra Yojana” has been issued. In the view of extended scope of the scheme, The New India Assurance Co. Ltd. has introduced self only, 1+3 (self, spouse, 2 dependent children up to the age of 25 years), 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.

As per Government Resolution No. kramank sankirn 2014/pr.kr.40/bhag-2/kosha prasha 4, dated July 18, 2025, and kramank sankirn 2014/pr.kr.40/bhag-2/kosha prasha 4, dated September 11, 2025, all officers/employees (Groups A, B, C, and D), as well as officers of the All India Services, will be entitled to the annual insurance premium amount.

- The number of employees who participated in “Vimachatra Yojana” during the period from July 2025 to November 2025 is 4029. This includes 11 new members, while 4018 out of the 4321 employees who participated in the insurance scheme last year have renewed their coverage.
- According to the information received from The New India Assurance Co. Ltd., an insurance premium amount of Rs. 14,00,58,549/- has been collected for 4029 employees for the year 2025-26.
- According to the information received from TPA (MDIndia), for the year 2025-26, the number of medical reimbursement claims up to November 2025 is 542, and the amount of the reimbursement claims is Rs. 3,81,41,457/-.

## 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 Services Cadre under Directorate of Accounts and Treasuries 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 of Accounts and Treasuries, 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. Directorate of Accounts and Treasuries is the controlling officer of these centres.

**Chart No. 14**  
**Details of Training Centers**

<b>Sr.No.</b>	<b>Name of Training Centre</b>	<b>Districts</b>
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, Chhtrapati Sambhajinagar	Chhtrapati Sambhajinagar, Jalna, Nanded, Beed, Parbhani, Usmanabad, Latur and Hingoli
5	Joint Director, Accounts and Treasury, Amravati	Amravati, Akola, Budhana, Yavatmal, Washim
6	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. Experts in the relevant subject are invited as guest lecturers to deliver 50% of lectures conducted at these training centres.

**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 per Maharashtra Public Services  
(Time bound Training) Rules, 2022**

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) within the period of one year after the appointment.
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	After the transfer of employee, if there is a change in the nature of work, then the Government employee will complete the post transfer training.
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.

**Chart No. 16**  
**Training programs organized in various training Institutes during 2025-2026. (upto November 2025) and number of officers who attended training.**

Sr, No.	Name of Training Institute	Cadre	Type of Training		Total number of Trainees
			Number of trainees who attended post-promotion training	Number of trainees who attended Refresher training	
1	Kundal Development, Administration and Management Probodhini (Forest), Kundal, District Sangli	Class - 2	40	24	64
2	Regional Agricultural Extension Management Training Institute (RAMETI), Pune	Class -2	49	NIL	49
3	Dr. Punjabrao Deshmukh Vidharbh Administrative and Development Training Institute, Amravati	Class-2	40	NIL	40
4	Yashwantrao Chavan Development Administration Academy (YASHADA), Pune	Class-1	53	26	79

**Chart No. 17**  
**Details of training to be conducted in the year 2026-2027 at the level of Directorate of Accounts and Treasuries, Mumbai.**

Sr. No.	Trainee Cadre	Details	Expenses per trainee (per day)	Number of trainees	Duration (days)	Expected Expenses
1	Maharashtra Finance & Accounts Services Class-1 (Director, Joint Director, Deputy Director, Assistant Director)	Post Promotion Training	3500	50	12	21,00,000/-
		Refresher Training	3500	50	5	8,75,000/-
		Technical Training under CPTP	3500	15	42	22,05,000/-
2	Maharashtra Finance & Accounts Services Class-2 (Account Officer)	Post Promotion Training	1800	150	12	32,40,000/-
		Refresher Training	1800	100	5	9,00,000/-
3	Maharashtra Finance & Accounts Services Class-2 (Assistant Account Officer)	Post Promotion Training	1800	150	12	32,40,000/-
		Refresher Training	1800	100	5	9,00,000/-
4	Other Expenses	NIL				40,000/-
<b>Total</b>						<b>1,35,00,000/-</b>

## **Exam Branch**

For the officers / employees under the Directorate of Accounts and Treasuries, 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 Examination
3. Maharashtra Zilla Parishad Finance and Accounts Service Class- 3 Examination

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 of Accounts and Treasuries, 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 Development 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. 18

**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	Answer Paper	2,50,000/-
			Question Paper	1,50,000/-
		Remuneration	Paper Setter	50,000/-
			Examiner	4,00,000/-
			Regulator	1,50,000/-
2	Maharashtra Finance and Accounts Service Class-1 Exam	Printing	Answer Paper	1,00,000/-
			Question Paper	1,00,000/-
		Remuneration	Paper Setter	50,000/-
			Examiner	50,000/-
			Regulator	25,000/-
3	Maharashtra Zilla Parishad Finance and Accounts Service Class- 3 Exam	Printing	Answer Paper	1,50,000/-
			Question Paper	1,00,000/-
		Remuneration	Paper Setter	50,000/-
			Examiner	1,00,000/-
			Regulator	50,000/-
		<b>Total</b>		<b>17,75,000/-</b>

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 & Group-B)	1,35,00,000/-
2	For various examinations conducted for officers / employees under Directorate, Accounts and Treasury, Mumbai	17,75,000/-
	<b>Total</b>	<b>1,52,75,000/-</b>

**Chart No. 19**  
**Budgetary provision of Accounts Training Classes.**

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	Minor Head 003 Accounts Training Classes (Committed)				
	<b>Charged</b>	0.00	0.00	0.00	0.00
	<b>Voted</b>	308.58	450.07	322.71	462.87
	<b>(B) Object wise Classification.</b>				
	003 Accounts Training Classes				
	Salary	292.12	407.94	285.54	420.00
	Wages	0.07	0.08	0.08	0.08
	Overtime Allowances	0.00	0.00	0.00	0.00
	Telephone, Electricity and Water	0.64	0.80	0.64	0.80
	Contractual Services	0.00	0.00	0.00	0.00
	Travelling Allowances	0.69	2.00	1.40	2.06
	Office Expenses	4.15	21.00	16.80	21.63
	Rent, Rates and Taxes	0.19	0.25	0.25	0.30
	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	10.72	18.00	18.00	18.00
	<b>Total Charged</b>	0.00	0.00	0.00	0.00
	<b>Total Voted</b>	308.58	450.07	322.71	462.87
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>308.58</b>	<b>450.07</b>	<b>322.71</b>	<b>462.87</b>

## **Chapter No. 9**

### **Other functions of Directorate of Accounts and Treasuries**

#### **STORE VERIFICATION**

The Store Verification branch was established under the Government Resolution in Finance Department No.9281/33, dated 16<sup>th</sup> October, 1952. This branch 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 branch 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 and Group-B (Non Gazetted) Cadres respectively.

The main function of the Stores Verification branch is to reconcile the actual available stores and stocks balances of various Government Offices with their book balances. It is also seen whether the actual stock resembles the description of the Stock taken in the register. It is also verified whether the quantum of various stocks / items used is in excess of the requirement, and also whether the losses / shortages shown are correct and reasonable.

Purchase procedure of Stocks and Stores and also their necessity to purchase is verified by this branch. 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 branch.

**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:

<b>Type of Stores</b>	<b>Period</b>
'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 branch 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 three months advance tour programme of this officer as well as that of his subordinates is approved by the Regional Joint Director of Accounts & Treasuries. The report of the Stores Verification unit is sent to the concerned office as well as its administrative department by the Stores Verification.

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

**Chart No. 20**  
**Information about Store Verification**

Sr. No	Particulars	2024-25	2025-26**
(1)	(2)	(3)	(4)
1.	<b>STORE VERIFICATION</b>		
	No. of Stores		
	'A' Class Stores	1890	1867
	'B' Class Stores	2101	2120
	'C' Class Stores	239	240
	<b>Total</b>	<b>4230</b>	<b>4227</b>
2.	<b>Stores due for Physical Verification (including pending Store Verification)</b>		
	'A' Class Stores	1210	971
	'B' Class Stores	1199	783
	'C' Class Stores	135	98
		<b>Total</b>	<b>2544</b>
3.	<b>Man days available as per the Stock Verifier &amp; its Store wise distribution</b>		
	'A' Class Stores	6881	3695
	'B' Class Stores	1701	913
	'C' Class Stores	164	119
		<b>Total</b>	<b>8746</b>
4.	<b>Store verified on the basis of Man Days available for Store Verification/Store Verified</b>		
	'A' Class Stores	358	286
	'B' Class Stores	397	331
	'C' Class Stores	18	26
		<b>Total</b>	<b>773</b>
5.	<b>Shortages noticed during Store Verification</b>		
	No. of Items	2631	2547
	Amount (in Lac)	230	191
6.	<b>Excess noticed during Store Verification</b>		
	No. of Items	1620	1915
	Amount (in Lac)	263	328
7.	<b>Government money involved in unutilized Stores</b>		
	No. of Items	2637	1506
	Amount (in Lac)	571	621
8.	<b>Other irregularities in Stores</b>		
	No. of Items	2126	1360
	Amount (in Lac)	544	67

\*\* 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 there were four Pay Verification Units viz. Mumbai, Pune, Chhtrapati Sambhajinagar and Nagpur were formed, under Finance Department Government Resolution No. ROP 1289/M. No. 25/Service – 10, dated 22nd December, 1989. Also 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 01.01.2016 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.

The following is a division wise numerical table of service books verified and to be verified by all Pay Verification Unit, Directorate of Accounts and Treasury.

**Chart No. 21**  
**7<sup>th</sup> 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 2025-2026
							04/2024 to 03/2025	04/2025 to 10/2025	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>(4+5)=6</b>	<b>(3-4)=7</b>	<b>8</b>	<b>9</b>	<b>10</b>
1	Mumbai	126719	36462	25554	62016	90257	4598	2593	22564
2	Konkan	84231	32719	17461	50180	51512	2659	1486	12878
3	Pune	146641	58086	42220	100306	88555	4643	2272	25076
4	Nasik	98423	49243	24021	73264	49180	3996	1989	12500
5	Chhtrapati Sambhajinagar	115839	41452	20610	62062	74387	4145	2599	19009
6	Amravati	78380	31324	14205	45529	47056	3834	1263	11764
7	Nagpur	110398	38782	30876	69658	71616	5047	2522	17904
<b>Total</b>		<b>760631</b>	<b>288068</b>	<b>174947</b>	<b>463015</b>	<b>472563</b>	<b>28922</b>	<b>14724</b>	<b>121695</b>

## Chapter No. 11

### Information regarding Pay & Accounts Office, Mumbai

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

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

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

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

- **State Account:** This branch deals with the compilation of accounts of State Government transactions and submission of compiled accounts to the Accountant General. Moreover, this branch maintains the accounts of central finance transactions (Pension).

In addition to this work this branch also certifies consolidated Treasury receipt of Public Works Department, to ensure the receipt of amount deposited into Government account. 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.

- **Post Audit Section:** This section deals with the post audit of the contingency expenditure bills and travelling allowance bills which are below Rs. 25000/-. The discrepancies noticed during the post audit are conveyed to the respective Government offices and follow up of the compliance is taken by this section.
- **Broad Sheet Section:** This 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, and Residential Engineer PWD. Maharashtra Sadan New Delhi and Krushna Godavari unit.
- **NPS Section:** This is independent section which deals with keeping accounts of the subscribers under National Pension Scheme (earlier Defined Contribution Pension Scheme). The Government employees who are appointed in the Government Service on or after 01.11.2005 are members of this scheme.
- **Pension Section:** This branch deals with the monthly pension payment to the pensioners of State, Central and other State Governments. Under section 3 of the Maharashtra Right to Public Service Act 2015, payment of monthly pension and family pension is being notified as public service. In this regard Assistant Pay and Account Officer have 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.

- **Cash and Cheque Section:** This section deals with receiving the bills and payment of the same by ECS/NEFT, cheque, & eKuber.
- **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, making payments 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 & through ekuber. 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 ekuber etc. From April 2012 onwards the salary bills of the Government staff generated through IFMS "Sevaarth" application developed by TCS are accepted by this office. 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. 22**  
**Work done by Pay and Accounts Office**

Sr. No	DETAILS	2024-25	2025-26**	
1	No. of Controlling Officers	240	240	
	Drawing and Disbursing officers	707	705	
2	No. of self Drawing and Disbursing Officers	49	60	
3	No. of Bills accepted	191092	198500	
4	Daily Average	708	735	
<b>Payment of Bills No. and Amount</b>				
5	By Cheque	No. of Bills	505	552
		Amount in Lacs	203245	208500
	By Cash	No. of Bills	0	0
		Amount in Lacs	0	0
	Book Adjustment	No. of Bills	1202	1265
		Amount in Lacs	4320302	6545850
	Via e-Kuber	No. of Bills	189385	208400
		Amount in Lacs	15550800	16328500
	<b>Total No. of Bills</b>		<b>191092</b>	<b>210217</b>
	<b>Total Amount (In Lacs)</b>		<b>20074347</b>	<b>23082850</b>
<b>Compilations (Rs. In Lakh)</b>				
6	Receipt entries (By challans)		26785	27350
	Amount in Lacs		21100902	21311900
	Payment Entries (By Cheques) *		3894	3950
	Amount in Lacs		1229887	1690955
7	No. of Pension Payment Order accepted		5313	5850
	No. of gratuity payment order accepted		2258	2775
	Amount paid for Gratuity payment orders accepted (In Lacs)		19430	25280
	No. of Gratuity payment		2258	2775
	Amount paid for Gratuity payment (In Lacs)		19430	25280
	No. of commuted payment orders accepted		2463	2550
	commuted Payment		2463	2550
	Amount paid for communication payment (In Lacs)		30950	32500

8	<b>Deposits (Rs. in Lacs)</b>		
	No. of Challans	9234	10150
	Amount of Deposits (In Lacs)	1019165	1132050
9	<b>Payment Deposits (Rs. in Lacs)</b>		
	A) No. of Vouchers		
	Major Head 8336	1117	1220
	Major Head 8443	61	70
	B) No. of Transfer Entries		
	Major Head 8336	16	25
	Major Head 8443	3	3
	C) Total amount of Payment		
	Major Head 8336	469788	470250
	Major Head 8443	1117	1150

\*\*Estimated number and amount expected

### Chart No. 23

#### Budgetary provision of Pay and Accounts Office, Mumbai.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	Minor Head 096 Pay and Accounts Office (Committed)				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>3276.11</b>	<b>5181.66</b>	<b>4111.78</b>	<b>5745.08</b>
	<b>(B) Object wise Classification.</b>				
	096 Pay and Accounts Office, Mumbai				
	Salary	3075.59	4809.86	3769.86	5074.00
	Wages	0.00	0.00	0.00	0.00
	Overtime Allowances	0.34	0.40	0.40	0.41
	Telephone, Electricity and Water	30.77	55.30	44.24	55.30
	Contractual Services	40.87	45.00	45.00	75.00
	Travelling Allowances	2.37	3.76	3.75	3.87
	Office Expenses	27.36	60.45	60.36	60.45
	Rent, Rates and Taxes	27.36	52.00	41.60	52.00
	Expenses on Computerization	11.03	26.90	18.83	22.70
	Petrol, Oil and Lubricants	0.25	1.23	0.98	1.35
	Minor Works	60.16	126.76	126.76	400.00
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>3276.11</b>	<b>5181.66</b>	<b>4111.78</b>	<b>5745.08</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>3276.11</b>	<b>5181.66</b>	<b>4111.78</b>	<b>5745.08</b>

## **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. Currently, the state have a Pay and Accounts Office, State Records Keeping Agency Office, Virtual Treasury Office, Maharashtra State Cyber Treasury Office, as well as a total of 34 District Treasury Offices and a total of 323 Sub-Treasury Offices.

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, Chhtrapati Sambhajnagar, 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 treasury net 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 deposits of revenue, tax & non-tax amounts. In this section treasury office prepared monthly account from daily Receipt & Payment & presented same to the Accountant General office.
- 5. Pension:** NivruttivetenWahini has been introduced for pensioner of state government. Monthly bills have been generated through this system & paid to pensioners on the first of every month. While there are many bills related to pensions such as First payment, Commutation, Family pension etc. also prepared with the help of NivruttivetenWahini.
- 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 portals etc.

- 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 etc.
- 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 Director of Accounts & Treasuries and 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. 24**  
**Work done by Treasury Offices (Total)**

Sr. No.	Particulars	2024-2025	2025-2026**
1	2	3	4
<b>1</b>	<b>No. of Drawing &amp; Disbursing Officers</b>		
	District Treasury	6849	6954
	Sub-Treasury	8041	8269
	<b>Total</b>	<b>14890</b>	<b>15223</b>
<b>2</b>	<b>No. of Gazetted Officers who present their own bill in the form of Gazetted Officer's Bill at Treasury</b>		
	District Treasury	31	34
	Sub-Treasury	0	0
	<b>Total</b>	<b>31</b>	<b>34</b>
<b>3</b>	<b>No. of Bills accepted</b>		
	District Treasury	1212758	1305751
	Sub-Treasury	655252	1543505
	Pensioner's Bills	167897	187506
	<b>Total</b>	<b>2035907</b>	<b>3036762</b>
<b>4</b>	<b>Average Bills Received</b>	7684	8434
<b>5</b>	<b>Payment of Bills</b>		
	By Cheque	131708	128688
	By Cash	0	0
	Through Banks	7389406	8142720
	<b>Total</b>	<b>7521114</b>	<b>8271408</b>
<b>6</b>	<b>Compilation</b>		
	Receipt Entries	1105669	1197208
	Amount (In Lakh)	2425384	2893410
	Payment Entries	2149802	2416561
	Amount (in Lacs)	42541754	54727194
<b>7</b>	<b>No. of Pension Payment orders accepted.</b>		
	Maharashtra State	61996	68946
	Central	367	381
	Other States	30	22
	<b>Total</b>	<b>62393</b>	<b>69349</b>
<b>8</b>	<b>No. of Gratuity Orders accepted</b>		
	Maharashtra State	61122	68063
	Central	1	0
	Other States	5	5
	<b>Total</b>	<b>61128</b>	<b>68068</b>

<b>9</b>	<b>No. of Payments of Gratuity</b>		
	Maharashtra State	61426	68270
	Central	1	0
	Other States	0	0
	<b>Total</b>	<b>61427</b>	<b>68270</b>
<b>10</b>	<b>No. of Commutation Payment Orders accepted</b>		
	Maharashtra State	46089	50576
	Central	1	1
	Other States	0	1
	<b>Total</b>	<b>46090</b>	<b>50578</b>
<b>11</b>	<b>Commutation Payment</b>		
	Maharashtra State	43395	47600
	Central	1	1
	Other States	0	1
	<b>Total</b>	<b>43396</b>	<b>47602</b>
<b>12</b>	<b>Deposits</b>		
	No. of Challans	176758	197250
	No. of Transfer Entries	119	123
	Total Amount of Deposits (Amt. in Lacs)	1731660	1881834
<b>13</b>	<b>Payment of Deposits</b>		
	No. of Challans	45536	48884
	No. of Transfer Entries	71	98
	Total Amount of Deposits (Amt. in Lacs)	4758781	1804739
<b>14</b>	<b>Pending Cheques reconciliation (Months)</b>	0	0
<b>15</b>	<b>Stamps</b>		
	<b>No. of Stamps Transactions</b>		
	Judicial	88310	102158
	Non Judicial	1211092	2082296
	<b>Total</b>	<b>1299402</b>	<b>2184454</b>
	<b>Value of Sold Stamps (Amt. in Lakh)</b>		
	Judicial	88096	100857
	Non Judicial	3733844	3830464
	<b>Total</b>	<b>3821940</b>	<b>3931321</b>

\*\*Estimated average number and estimated amount in lakhs

## Chart No. 25

### Budgetary provision of Treasury Establishment.

(Rs. in Lacs)

Sr. No.	Particulars	Actual 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
1	2	3	4	5	6
	<b>(A) Activity Classification.</b>				
	Minor Head 097 Treasury Establishment (Committed)				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>21796.99</b>	<b>31452.53</b>	<b>25204.25</b>	<b>33881.88</b>
	<b>(B) Object wise Classification.</b>				
	097 Treasury Establishment				
	Salary	17958.16	25308.56	19165.60	27593.77
	Wages	12.70	13.94	13.94	23.64
	Overtime Allowances	0.61	1.03	0.82	1.06
	Telephone, Electricity and Water	211.39	289.00	231.20	280.00
	Contractual Services	214.46	420.81	378.73	420.81
	Travelling Allowances	81.58	160.55	155.31	165.36
	Office Expenses	508.99	988.44	988.44	995.29
	Rent, Rates and Taxes	129.45	151.73	151.73	158.23
	Expenses on Computerization	2675.59	4115.16	4115.16	4238.61
	Petrol, Oil and Lubricants	4.05	3.31	3.31	5.01
	Minor Works	0.00	0.00	0.01	0.10
	<b>Total Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Voted</b>	<b>21796.99</b>	<b>31452.53</b>	<b>25204.25</b>	<b>33881.88</b>
	<b>(C) Sources of Finance</b>				
	<b>Charged</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Voted</b>	<b>21796.99</b>	<b>31452.53</b>	<b>25204.25</b>	<b>33881.88</b>