



सत्यमेव जयते

**PERFORMANCE BUDGET
2023 - 2024**

**FINANCE DEPARTMENT (PROPER)
MANTRALAYA**

(PUBLICATION No.1)



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

Sr. No.	Performance Budget Name
(1)	(2)
1.	Finance Department (Proper) Mantralaya
2.	Finance Department (Accounts and Treasuries)
3.	Finance Department (Goods and Service Tax)
4.	Finance Department (State Lottery)
5.	Finance Department (Insurance)
6.	Finance Department (Local Fund Audit)

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INTRODUCTION

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

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

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

- 3.** The following Departments/Offices are under the Administrative control of the Finance Department :
 1. Commissioner State Tax.
 2. Maharashtra Sales Tax Tribunal.
 3. Directorate of Accounts and Treasuries.
 4. Directorate of Insurance.
 5. Directorate of State Lotteries.
 6. Directorate of Local Fund Audit.

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

1. BUDGET WING, WAYS AND MEANS & RESOURCES SECTION

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

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

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

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

After the finalisation of Scheme Expenditure and Committed Expenditure, the Budget for the concerned year is approved by the Council of Ministers and is ready to present in the Legislature. Deficits reflected in the budget have to be covered by additional measures of taxation or mobilization of other receipts. Government may also announce certain concessions or tax relief. These are not reflected in the Budget but are included in the Budget Speech of the Minister Finance.

BUDGET DISTRIBUTION SYSTEM :- The Finance Department with the help of National Informatics Centre (NIC), Pune has developed the Budget Estimation, Allocation and Monitoring system. The system allows the Administrative Departments to release the funds to their Controlling Offices according to the Monthly Cash-Flow Projections. The Controlling Officers

in turn make available the budgetary grants to the DDO. The DDOs are required to print an authorisation slip and attach the same with the bill while submitting the same to the treasury. This system has helped to bring in financial discipline as well as to have proper control on the expenditure amongst all departments. The system has come into force from 1st July 2007. The budgetary provisions have been allotted to all departments, Controlling Officers and Drawing and Disbursing Officers through electronic mode by this Budget Distribution System.

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

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

BUDGET WING (Prashasan-4)

PERFORMANCE BUDGET :- In pursuance of the advice of the Government of India, the State Government has introduced the performance budget since 1970-71. The performance budget for all the Functions/Programmes of the various Mantralaya Departments is circulated to the members of the Legislature every year. The performance budget essentially seeks to correlate the financial and physical aspects of each programme or activity so that input output relationship is established. Accordingly, the performance budgets are required to be continuously reviewed and improved upon so that the objectives in view are achieved. This work requires continuous study of the working of the various functions of Government which is being attended by Budget Wing (Prashasan-4) of the Finance Department.

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

(Rs. in crore)

(Maximum Limit)

General Ways and Means Advance (from 1st April, 2022)

Rs.4686.00

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

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

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

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

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

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

2. STAFFING PATTERN SECTION

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

The proposals of revised staffing pattern, new post creation, filling up posts etc. submitted by different departments/offices are scrutinized and submitted to sub-committee formed by Government Resolution dated 9.6.2017 After incorporating recommendations and views of the Sub-committee, the proposals are submitted to the High power committed for approval. Till date revised staffing pattern of 78 departments/offices have been apporved by the High power committee.

3. PUBLIC SECTOR ENTERPRISES SECTION

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

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

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

FINANCE COMMISSION CELL :- The following work is handled by Finance Commission desk :-

A. Central Finance Commission

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

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

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

B. 1. Fiscal Responsibility and Budgetary Management Act and its rules.

2. Implementation of the Act and submission of following

Financial statements along with Budget documents to the Legislature-

(A) The Medium Term fiscal policy statement and

(B) Fiscal Policy Strategy Statement.

and also submit Half Yearly Report of State Finance as per above Act.

C. State Finance Commission.

1. Constitute State Finance Commission, appointment of Chairman & Member of the Commission.

2. Establishment and budgetary work of Finance Commission.

3. Place commission report and Action Taken Report on both the houses of Legislature.

4. Action on the State Finance Commission Report.

VIMA PRASHASHAN :-

Following matters are dealt by this section :-

(1) All matters including establishment matters pertaining to the Directorate of Insurance.

(2) Matters pertaining to the State Government Employees Group Insurance Scheme.

(3) Judicial matters of Directorate of Insurance.

(4) Matters related to Audit Paras/ Report of Directorate of Insurance.

(5) Matters related to Government Insurance Fund.

(6) Matters pertaining to the State Government Employees Group personal Accidental Insurance Scheme.

LOAN SECTION**ARTHBAL :-**

The desk deals with following subjects :-

1. Policy decision regarding loan to be obtained from the financial institution excluding open market borrowings.
2. The co-ordination work related to Finance Department in respect of Externally aided projects including World Bank projects.
3. The examination of proposal related to raising of funds through the bonds by PSUs and other institutions under the State Government.
4. This desk acts as "Nodal Agency" for Rural Infrastructure and Development Fund Programme.
5. Co-ordination of the Accelerated Irrigation Benefit Programme in Finance Department.
6. The cases related to investment, funds etc. of the Merged / Princely State after amalgamation as well as the asset and liabilities.
7. Policy matter cases regarding loan received and loan to be obtained from Central Government.
8. The work related to State Reorganization Act, 1956 and 1960.
9. The policy matter in regard to raising of loan by Administrative Department of Mantralaya.
10. The proposal of Government Guarantee and guarantee fee received from administrative departments.
11. Proposals of invocation of guarantee.
12. Court matters regarding Government guarantee.
13. To monitor the financial position of the borrowing institutes which obtain loan against government guarantee.

LOAN AND GUARANTEE CONTROL CELL :-

The desk deals with following subjects :-

1. To keep the accounts (with principal and interest) and collection of information regarding loans raised by State Government.
2. To prepare the monthly accounts statement (with principal and interest) of the loans received from the Central Government.
3. To maintain the accounts (with principal and interest) of loans disbursed by the various Administrative Departments and the accounts of capital investment. All the old loans and new loans given by Administrative Departments are recorded institution wise in BEAMS (MAHARUN) software and follow up with the administrative departments for recovery of Loan is taken up.
4. To keep registers of guarantee given by the Government and submitting the statement of guarantee given by the Government to the legislature assembly for the previous year 1st April to 31st March.
5. To execute Guarantee Deed for all government guarantees given. Examine the reports and monitor financial position of such borrowing institutes.
6. Issue the demand notice about guarantee fees, monitor financial position of borrowing institutes, to keep the register of the notice and watch the recovery of the guarantee fees.
7. Keeping institution wise accounts of guarantee given and guarantee invoked and reconciled it with administrative departments and financial institution.

5. EXPENDITURE WING

Rule 11 of the Rules of Business requires that all proposals except those which are covered by delegation of power made to the administrative departments are referred to the Finance Department for scrutiny and approval. In order to avoid delays and to ensure smooth functioning of Government offices and timely implementation of various programmes, certain financial powers have been delegated by Finance Department to the administrative Departments. Despite this delegation, proposals in a large number come to the Finance Department for scrutiny either because they are outside the purview of delegation, or the prescribed procedure is being relaxed in a way which will involve loss of revenue or because there is no budget provisions to cover the expenditure. The work of financial scrutiny of these proposals is done in the Expenditure Division.

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

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

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

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

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

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

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

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

(h) Proposals for additional delegation of powers.

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

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

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

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

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

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

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

6. ADMINISTRATION WING

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

7. ACCOUNTS AND TREASURIES WING

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

8. PUBLIC ACCOUNTS COMMITTEE SECTION

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

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

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

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

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

9. FINANCIAL RULES AND PROCEDURE (VINIYAM) SECTION

1. Bombay Financial Rules 1959 -

(Financial Publication No.1)

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

2. Maharashtra Contingent Expenditure Rules, 1965 -

(Financial Publication No.V)

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

3. Manual of Financial Power 1978 -

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

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

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

4. Committee for delegation of Financial Powers,

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

5. Government Vehicle Policy -

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

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

10. TAXATION WING

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

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

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

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

11. SALES TAX ADMINISTRATION WING

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

12. SERVICES WING

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

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

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

(i) When they are not covered by the provisions of the existing rules, and therefore relaxation of rules is necessary.

(ii) When they are not covered under the delegated powers made to subordinate authorities and therefore, approval of Finance Department is necessary; or

(iii) Where no delegation of powers has been made under the existing rules to any of the authorities subordinate to Government, and therefore the proposals have been submitted for the approval of the Government.

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

SIMPLIFICATION OF BOMBAY CIVIL SERVICES RULES 1959.

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

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

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

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

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

13. PAY REVISION SECTION

This Section deals with the following cases.

(a) To take policy decision regarding revision of pay scale/pay band and dearness allowance of the Government servants as well as other eligible employees.

(b) To prescribe revised pay scale/pay band and dearness allowance and to enact provision with regard to implementation of revised pay scale, pay band and to interpret the same.

(c) To deal with proposals of upgradation of pay scales/pay band

(d) Revision of pay scale/pay band

14. COMPUTER SECTION

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

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

15. OUTCOME BUDGET SECTION

From the year 2020-21, the Gender Budget and Child Budget Statement is being published during the budget session. The objective is to include women's empowerment and child development and the welfare and needs of the Transgender in government policies, initiatives and participation and prioritizing their needs.

16. OTHER BRANCHES

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

तक्ता क्र.1/TABLE NO.1												
एकूण अर्थसंकल्पीय तरतूदीबाबत कार्यक्रमांसाठी तपशील, वित्तीय आवश्यकता व वित्तीय व्यवस्थेची साधने												
Programmewise details of Total Budget Estimates, Financial Requirements and sources of Finance												
सचिवालय-सर्वसाधारण सेवा Secretariat-General Services.												
(रुपये हजारत /Rs. In thousands)												
कार्यक्रम Programme	प्रत्यक्ष रकमा 2021-22 Actuals amount 2021-22			Budget Estimate 2022-23			सुधारित अंदाज 2022-23 Revised Estimates 2022-23			अर्थसंकल्प 2023-24 Budget Estimates 2023-24		
	महसूल Revenue	भांडवली व ऋण Capital & Debt	एकूण Total	महसूल Revenue	भांडवली व ऋण Capital & Debt	एकूण Total	महसूल Revenue	भांडवली व ऋण Capital & Debt	एकूण Total	महसूल Revenue	भांडवली व ऋण Capital & Debt	एकूण Total
1		3	4	5	6	7	8	9	10	11	12	13
अनिवार्य Non-Plan)	799053834	304902694	1103956528	914410332	520120474	1434530806	891212586	520818614	1412031200	1069039607	532586079	1601625686
कार्यक्रमांतर्गत Scheme Plan	3118	605421	608539	42936	1476985	1519921	30026	6336985	6367011	66804	1833196	1900000
एकूण स्थूल Total Gross	799056952	305508115	1104565067	914453268	521597459	1436050727	891242612	527155599	1418398211	1069106411	534419275	1603525686
वजा- वसुली Deduct Recoveries	16440	0	16440	38357	0	38357	38357	0	38357	38357	0	38357
निव्वळ Net	799056952	305508115	1104565067	914453268	521597459	1436050727	891242612	527155599	14183398211	1069106411	534419275	1603525686

तक्ता क्र.2/TABLE NO.2																													
वित्तीय आवश्यकता / Financial Requirements																													
1	2	3			4			5			6			7			8			9			10			11			12
		C/V	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total			
कार्याचे वर्गीकरण Activity Classification		प्रत्यक्ष रकमा 2021-22 Actuals 2021-22			अभ्यसकल्लय अंदाज 2022-23 Budget Estimates 2022-23			सुधारित अंदाज 2022-23 Revised Estimates 2022-23			अभ्यसकल्लय अंदाज 2022-23 Budget Estimates 2023-24																		
		अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total				
2052, संचालन-सवसाधारण सेवा- Secretariat General Services																													
(अ) उद्दिष्टनिहाय वर्गीकरण (A) Objectwise Classification																													
01. वेतन Salaries		324719	0	324719	395090	0	395090	435090	0	435090	435090	0	435090	443300															
03. अतिकालिक भत्ता Overtime Allowances	V	204	0	204	800	0	800	640	0	640	800	0	800	800															
06. दूरध्वनी, वॉज व पाणी शुल्क Telephone, Electricity & Water Charges	V	327	0	327	1000	0	1000	900	0	900	1000	0	1000	1000															
10. कंत्राटी सेवा Contractual Service	V	2584	0	2584	6000	0	6000	11100	0	11100	12000	0	12000	12000															
11. देशांतर्गत प्रवास खर्च Domestic Travelling Expenses	V	183	0	183	2000	0	2000	1400	0	1400	2000	0	2000	2000															
12. आंतरराष्ट्रीय प्रवास खर्च Foreign Travelling Expenses	V	0	0	0	800	0	800	560	0	560	800	0	800	800															
13. कार्यालयीन खर्च Office Expenses	V	38189	0	38189	45000	0	45000	39900	0	39900	45000	0	45000	45000															
16. प्रकाशने Publications	V	114	0	114	200	0	200	140	0	140	200	0	200	200															
17. संगणकावरील खर्च Computer Expenses	V	2196	0	2196	8400	0	8400	8400	0	8400	8820	0	8820	8820															
24. पेट्रोल, तेल व गंगण Petrol Oil and Lubricants	V	1708	0	1708	3000	0	3000	2700	0	2700	3360	0	3360	3360															
28. व्यावसायिक सेवा Professional Services	V	0	0	1708	1000	0	1000	850	0	850	1000	0	1000	1000															
ई गव्हर्नन्स प्रकरणाची अंमलबजावणी (कार्यक्रम)* Implementation of E-Governance Project (Scheme)*	V	0	0	0	0	7000	7000	0	4900	4900	7000	0	7000	7000															
प्रशिक्षणावरील खर्च (कार्यक्रम)* Expenditure on Training Policy (Scheme)*	V	0	3118	3118	0	35936	35936	0	25126	25126	35936	0	35936	35936															
एकूण अ स्थूल Total A Gross	V	370224	3118	373342	463290	42936	506226	501680	30026	531706	585084		585084	585084															

तकता क्र. 3/TABLE NO.3											
वित्तीय आवश्यकता / Financial Requirements (दत्तमत व भारित) / (Voted & Charged)											
C/V	प्रत्यक्ष रकमा 2021-2022 Actuals 2021-22	अनुसूचित 2022-23 Budget Estimates 2022-23			सुधारित अनुसूचित 2022-23 Revised Estimates 2022-23			अनुसूचित 2023-24 Budget Estimates 2023-24			
		अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	अनिवार्य Committed	कार्यक्रम Scheme	एकूण Total	
1	2	3	4	5	6	7	8	9	10	11	12
(क) वित्त व्यवस्थापन c. Sources of finance											
मागणी क्र. प्रधान शीर्ष Demand No. Major Head											
जी.१.३७५, इतर सर्वसाधारण आर्थिक सेवा G-1.375, Other General Economic Services	V	98	0	18756	15029650	0	15029650	33033	0	33033	25031676
जी.२.२०७०, इतर प्रशासनिक सेवा G-2. 2070, Other Administrative Services	V	0	0	0	15000000	0	15000000	0	0	0	25000000
वेतन व भत्ते इत्यादीसाठी ठोक तरतूद Lumpsum Provision for Salaries and Allowances etc.	V	0	0	0	0	0	0	0	0	0	0
बँक रोख व्यवहारावरील कर Banking Cash Transaction Tax	V	2570457	0	2570457	2981904	0	2981904	2743819	0	2743819	3305795
जी.२.२०७५, संकीर्ण सर्वसाधारण सेवा G-2.2075, Miscellaneous General Services	V	50000000	0	50000000	15000000	0	15000000	15000000	0	15000000	30000000
जी.३.२०४८, ऋण कमी करणे व ऋण प्रतिबंधन यासाठी वित्तियोजन G-3.2048, Appropriation for Reduction or Avoidance of Debt	C	374343636	0	374343636	410265225	0	410265225	390281265	0	390281265	445507836
जी.३.२०४९, व्याज भुदाने G-3. 2049, Interest Payments	C	370224	3118	373342	463290	42936	463290	501680	30026	501680	585084
जी.४.२०५२, सचिवालय सर्वसाधारण सेवा- वित्त विभाग G-4.2052, Secretariate-General Services --Finance Department	V	642284	0	642284	672409	0	672409	762409	0	762409	1847814
जी.६.२०७१, निवृत्ती वेतन व इतर सेवानिवृत्त लाभ G-6. 2071, Pensions and other retirement Benefits	V	384507136	0	384507136	454483421	0	454483421	465418501	0	465418501	545559969
जी.७.२२३५, सामाजिक सुरक्षा व कल्याण G-7.2235, Social security and Welfare	V	1178292	0	1178292	1445042	0	1445042	1431716	0	1431716	1130641
जी.९.६००३, राज्य शासनाचे देशांतर्गत ऋण G-9-6003, Internal Debt of the State Government	C	293397993	0	293397993	506535112	0	506535112	506335112	0	506335112	517778314
जी.९.६००४, केंद्र सरकारकडून कर्जे व आगाऊ रकमा G-9-6004, Loans and Advances from the Central Government	C	11149975	0	11149975	13025732	0	13025732	13025732	0	13025732	14248370
जी.९.७८१०, आंतरराज्यीय तडजोड G-9.7810, Inter-State Settlement	C	0	0	0	15	0	15	15	0	15	15
जी.१०.७६१०, शासकीय कर्मचाऱ्यांना कर्जे G-10.7610, Loans to Government servants, etc.	V	354726	0	354726	559615	0	559615	1457755	0	1457755	559380
एकूण:क-सूच/ Total-C-Gross	C	729533888	0	729533888	945498493	0	945498493	925404533	0	925404533	1009382349
वजा:वसूली /Deduct-Recoveries	V	388999689	3118	388999689	489963022	42936	489963022	471586604	30026	471586604	576172645
एकूण:सी:निवळ/Total-C-Net	C	16440	0	16440	38357	0	38357	0	0	0	38357
	V	0	0	0	0	0	0	0	0	0	0
	C	729533888	0	729533888	945498493	0	945498493	925404533	0	925404533	1009382349
	V	388999689	3118	388999689	489963022	42936	489963022	471586604	30026	471586604	576172645

TABLE NO.4
POSTS AND PAY- SCALES
FINANCE DEPARTMENT

Designation	Pay Structure	No. of Post	
		2022-23	2023-24
1	2	3	4
DEMAND NO.G-4-2052, SECRETARIAT-GENERAL SERVICES - FINANCE DEPARTMENT			
Gazetted			
Additional Chief Secretary	225000 /- Fixed	02	02
Principal Secretary	211300 /-	02	01
Secretary	S-30 (144200- 214100)	-	01
Joint Secretary	S-27 (123100 - 215900)	05	07
Deputy Secretary	S-25 (78800- 209200)	09	07
Officer on Special Duty	S-23 (67700- 208700)	-	-
Under Secretary	S-23 (67700- 208700)	21	21
Under Secretary(Law)	S-23 (67700- 208700)	01	01
Senior Personal Assistant	S-23 (67700- 208700)	03	03
Assistant Director	S-20 (56100-177500)	01	01
Selection grade Stenographer	S-16 (44900-142400)	02	02
Section Officer	S-17 (47600-151100)	61	61
Accounts Officer	S-16(44900-142400)	03	03
Research Officer	S-15 (41800-132300)	01	01
	Total	111	111
Non- Gazetted			
Higher Grade Stenographer	S-15 (41800-132300)	13	13
Assistant Accounts Officer	S-15 (41800-132300)	03	03
Assistant Section Officer	S-14 (38600-122800)	112	112
Lower Grade Stenographer	S-14 (38600-122800)	17	17
Librarian	S-14 (38600-122800)	-	-
Steno-Typist	S-8 (25500-81100)	10	10
Typist	S-7 (21700-69100)	-	-
Clerk- cum-Typist	S-6(19900-63200)	110	110
Driver	S-6(19900-63200)	07	07
	Total	272	272
Class IV			
Hawaldar	S-3 (16600-52400)	02	02
Naik	S-3 (16600-52400)	05	05
Packer	S-3 (16600-52400)	04	04
Xerox Machine Operator	S-3 (16600-52400)	02	02
Peon	S-1 (15000-47600)	39	39
	Total	52	52
DEMAND NO.G-4-2052, SECRETARIAT-GENERAL SERVICES - FINANCE DEPARTMENT	Grand total	435	435

Note - Commissioner Lottery on Establishment of Finance Department-1, Under Secretary- 1, Section Officer- 3, Accounts Officer-1, Assistant Section Officer-8, Clerk-Cum-Typist- 9, Stenographer (H.G.)- 1, Stenographer (L.G.)-1, Driver-3, Peon-4 and Hamal-5 are included in the performance budget of the State Lottery, so these posts are not included in the above table. As there is no post of "Librarian" in the Staffing Pattern of Finance Department, this post has been excluded.

TABLE No. 5

PERSONAL SUMMARY						
	Number of posts as on 31 st March 2022			Estimated Number of posts as on 31 st March 2023		
	Permanent	Temporary	Total	Permanent	Temporary	Total
(1) Finance Department (Self)						
Gazetted	77	34	111	76	35	111
Non Gazetted	288	36	324	280	44	324
Total	365	70	435	356	79	435
(2) Lottery Branch						
Gazetted	0	6	6	0	6	6
Non Gazetted	0	31	31	0	31	31
Total	0	37	37	0	37	37
Total 1+2	365	107	472	356	116	472

Government Central Press, Mumbai
