

**FINANCE DEPARTMENT**

**2.2 IT Audit on 'Integrated Financial Management System'**

**2.2.1 Introduction**

Government of Maharashtra (GoM) initiated the computerization since 1996-1997 with the development of various modules for its departments, however, these modules were standalone and not integrated with each other. Government of India (GoI) instructed (May 2007) to implement Integrated Financial Management System (IFMS) through an e-Governance project.

GoM initiated the action of automation of budget estimation, allocation and monitoring functions, accounting of expenditures and receipts of Government, Pay and other personal claims of employees including Pension, from April 2008. These functions were automated and integrated with development of five web-enabled modules and were implemented at different phases of time as detailed in **Table 2.2.1**.

**Table 2.2.1: Details of five web-enabled modules and its implementation**

Sl. No.	Name of the module	Month/Year of go-live	Developed by
1.	TREASURY NET	Legacy system working on Local Area Network developed in 2009 upgraded to web enabled between May 2018 and January 2020	M/s National Informatics Centre (NIC), Pune
2.	Budget Estimation, Allocation and Monitoring System (BEAMS)	May 2007	
3.	BILLPORTAL	March 2015	
4.	Government Receipt Accounting System (GRAS)	June 2010	
5.	SEVAARTH module which has five sub modules viz. (1) Payroll (2) NIVRUTTIVETANWAHINI (Pension) (3) Defined Contribution Pension System (DCPS) & National Pension System (NPS) (4) GPF Group IV and (5) Loans and Advances	Between April 2012 and August 2014	M/s Tata Consultancy Services (TCS), Mumbai

*Note: Other modules shown in Figure 2.2.1 are Management Information System (MIS) and Accountant General (AG) module for which data is fetched from above five modules.*

Of the above, the sub-module of SEVAARTH module viz., NIVRUTTIVETANWAHINI (Pension), module for employees of Zilla Parishads and other aided bodies and institutions have not been implemented.

Mahakosh Portal provides links to various Applications developed by Finance Department, Government of Maharashtra under Integrated Financial Management System (IFMS). This portal provides for link to applications viz., BEAMS, GRAS, Sevaarth, DCPS, Nivruttivetanwahini, etc.

**2.2.2 Organizational Setup**

The Additional Chief Secretary is the administrative head of the Finance Department (FD). The automation of the functions of FD was entrusted to the