



GOVERNMENT OF MAHARASHTRA

**PERFORMANCE BUDGET**  
**2015-2016**

**FINANCE DEPARTMENT**

(DIRECTORATE OF LOCAL FUND ACCOUNTS AUDIT)

(PUBLICATION No. 6)



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2015

# **PERFORMANCE BUDGET**

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## The Performance Budgets of Finance Department

1. Finance Department , Mantralaya
2. Directorate of Accounts & Treasuries
3. Sales Tax
4. Small Savings & Lotteries
5. Insurance Administration
6. Directorate of Local Fund Accounts Audit

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## PREFACE

The Directorate of Local Fund Accounts Audit functions under the Finance Department of the Government of Maharashtra. The headquarters of the Directorate is at Navi Mumbai.

The Directorate of Local Fund Accounts Audit conducts audit of—

- (a) Institutions which are governed by the Maharashtra Local Fund Audit Act, 2011.
- (b) Village Panchayats as per the Village Panchayat Act, 1958
- (c) Miscellaneous audits which have been entrusted to it under special or general orders of the Government

This document explains in brief the history of the Directorate of Local Fund Accounts Audit, the present set up of the organization, major functions and activities assigned to the Directorate, its workload, and staff strength and outlines the audit and other activities to be undertaken in the year 2015-16 as per the broad objectives of the Directorate.

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## Chapter I

### INTRODUCTION

#### Directorate of Local Fund Accounts Audit

##### Brief history :

An External (outside) Audit Branch was created in the office of the Accountant General, Mumbai in 1884 to audit locally the accounts of certain, Departments, Trust funds etc. which were not subject to the regular audit of the Accountant General. In 1894, this scheme was extended to the local audit of Municipalities in Sind, and to the Municipalities in the Northern Division. As this experiment proved to be a success, the scheme was extended, in 1907, to other Municipalities, District Local Boards and Cantonment Funds and the new Department was placed under an officer of the enrolled list of Finance Department of the Government of India, who was designated as the Examiner of Local Fund Accounts.

The Department was reorganized in 1913 and the audit of the Taluka Local Boards, Civil hospitals and some other accounts was added to its mandate. The post of an Assistant Examiner of Accounts was created who was in charge of the accounts of the city of Bombay.

Prior to the passing of Local Fund Audit Act, 1930, the Examiner was the Auditor for Local Boards vide General Department's GR No. 273, dt.12.01.1907 and for Municipalities, vide General Department GR No. 2092 dt.03.04.1907. The Examiner became the Statutory Auditor for Local Bodies, Municipalities, School Boards and Notified Area committees after promulgation of the Local Fund Audit Act and Notification No. 7679 dt. 23.03.1931 and Notification no. 9270 dt. 04.11.1932 issued under Section 4 of the Act.

The Department was always under the administrative control of the Auditor General of India, since its creation. The Local Fund Audit Department was brought under the control of the State Government with effect from 01.05.1958; vide the Finance Department Resolution No TRO-1657/ 805-C / G-3, dt.30.04.1958 of the Government of Bombay.

The Audit of Local Bodies is under the control of State Government as per the provisions of Item 5 in List II State List in the Seventh Schedule to the Constitution of India.

As per section 6 of the Bombay Local Fund (Extension and Amendment) Act 1960, the Examiner, Local Fund Accounts was re-designated as the Chief Auditor of Local Fund Accounts.

The Directorate of Accounts and Treasuries Maharashtra State was established with effect from 01.01.1962 under the administrative control of the Finance Department, with the Director (A & T) as its head and the Local Fund Audit Department was brought under the control of this Directorate vide GR dt. 27.12.1961 of FD No. MAS - 1161/12791-XV.

Until 31st October 1964, the Audit of Village Panchayat accounts was being conducted by the auditors working under the control of Collector in each district. Thereafter the audit of Village Panchayats was entrusted to the Chief Auditor, Local Fund Accounts Audit, Maharashtra State, Mumbai from 1st November, 1964. The Maharashtra Village Panchayats (Audit and Accounts) Rules were accordingly amended to give effect to this decision vide Government Notification dt.19.10.1964 of Rural Development Department No. VPA-1164/GO-992 and the entire Audit establishment was transferred from the Collectors to the Chief Auditor vide GR dt. 20.10.1964 of FD No. DAT-1264 / 5789 / 65-Xii.

##### Formation of a Separate Directorate for Local Fund Audit :

The duties and functions of the Local Bodies has increased substantially due to the 73rd and 74th amendment to the Constitution. Accordingly the funding to these bodies also increased. Further the Chief Auditor (LFA) has to submit the Audit Review Report under his signature to the Legislature and has to advice the Panchayat Raj Committee on all the accounts matters pertaining to the Local bodies. Therefore the Government felt that it was necessary to create a separate Directorate of Local Fund to audit all the Local bodies and vide the GR dt. 28.05.2008 of FD No. सेवा प्र. २०.०८/प्र.क्र. ७९/२/कोषा, प्र-३, a separate Directorate for Local Fund Accounts was

constituted and vide the GR dt. 01.08.2008 of FD No. सेवा प्र. २०.०८/प्र.क्र. १९७/कोषा, (प्र-३), the Chief Auditor (LFA), was declared as Head of the Department.

Further vide GR dt.18.04.2011 of FD No.सेवा.प्र 20.11/प्र.क्र. 71/2/कोषा, प्र-3, the Directorate of Local Fund Accounts was renamed as the Directorate Local Fund Accounts Audit (DLFAA). The designations such as Chief Auditor, Joint Chief Auditor, Deputy Chief Auditor (Senior), Deputy Chief Auditor (Junior) were changed to Director, Joint Director, Deputy Director, Assistant Director respectively.

#### **Present set up of the Directorate:**

This Directorate has six Regional Offices of the Joint Director at Konkan Bhavan, Navi Mumbai, Pune, Nashik, Aurangabad, Amravati and Nagpur. The Director (LFA), is responsible for the administration of all the offices under DLFAA. He/She also suggests the amendments in accounts matters based on the findings in the audit of Local bodies and advises w.r.t all audit matters pertaining to the Local Bodies. There are 6 Regional Offices and 34 District Offices in the State. The Directorate conducts Annual Inspection of the 2 Regional Offices and 12 offices of Assistant Director (LFA) every year.

As per the recommendations of the 13<sup>th</sup> Finance commission and vide GR dt.31.03.2011 of FD No. Sthanile-1010/Pr.Kr.26 (b)/Vima Prashasan, the audit of all Municipal Corporations in the State is entrusted to the DLFAA. The Audit wing of the Municipal Corporation is under the control of the Joint Director (Municipal Corporation Audit) which is divided into three Sub Divisions vide GR dt.06.10.2012 of FD No.Seva.pra.2012/Pr.Kr.99/Kosha (Prasha-3). Each Sub Division is headed by a Deputy Director.

The total number of posts sanctioned for DLFAA are 1298, vide GR dt.28.05.2008 of FD No.Seva.pra.20.08/pra.kra.79/kosha (pra-3). Further 119 posts were created in DLFAA for the Audit wing of Municipal Corporation vide GR dt.23.02.2012 of FD No.Misc.1011/Pr.Kr.1271/kosha.pra-3. Thirteen posts for the office of Assistant Director (LFA) were created for the newly formed Palghar District, as per GR dt.20.08.2014 of FD No.Napani.20.14/Pra.kra.79/kosha.pra-3, thus increasing the total posts under DLFAA to 1430. The Total Budget of the Department for the year 2014-15 and actual expenditure for the year 2013-14 is given in **Appendix 1** for ready reference. The detailed chart showing the number of posts, designation wise is given in **Appendix 2**. The details of the total number of women working in DLFAA are given in **Appendix 3**.



## Chapter II

### FUNCTIONS AND WORK

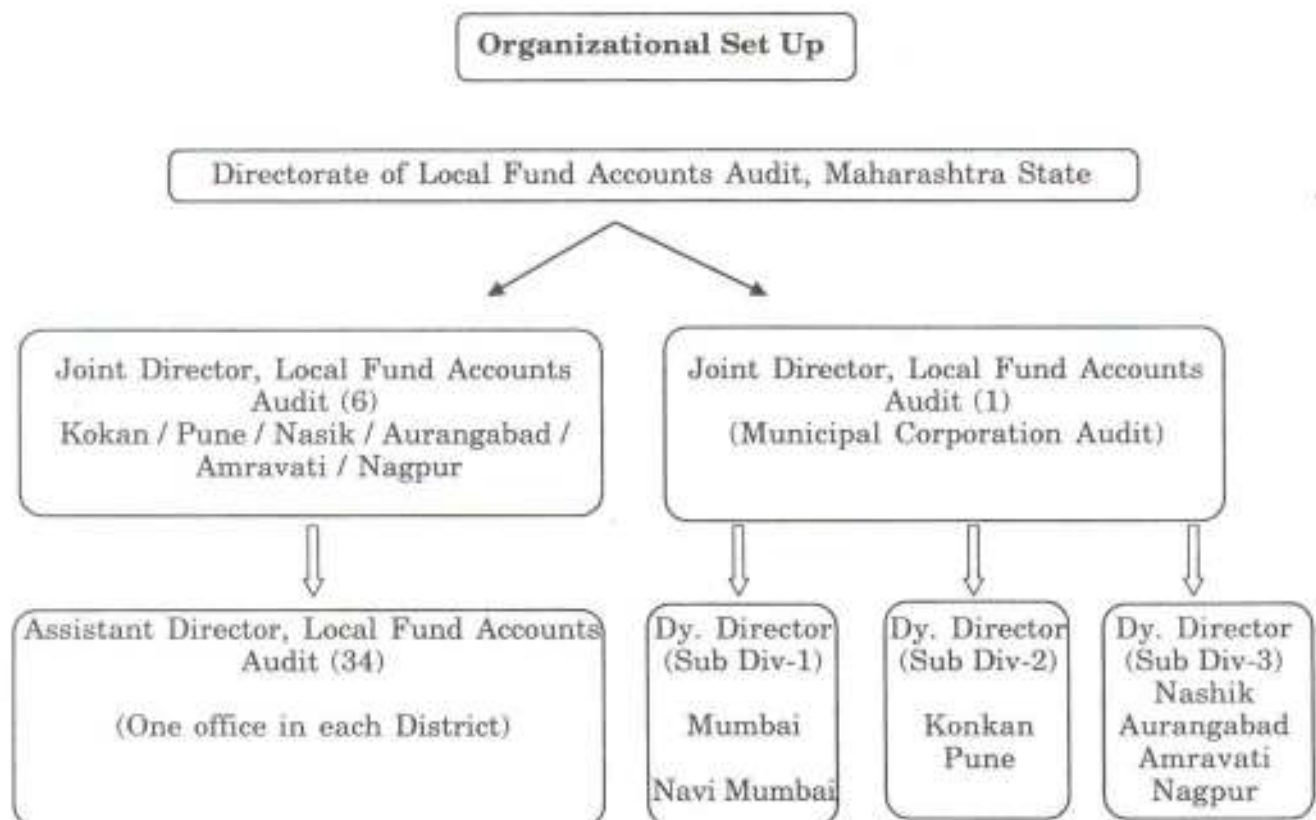
#### The DLFAA carries out the following functions :

- (i) Audit of all Panchayat Raj Institutions in the State which includes the Zilla Parishads (34), the Panchayat Samitis (351) and Village Panchayats (27,909).
- (ii) Audit of all urban Local Bodies in the State which includes Municipal Councils (225), Municipal School Boards (68) and Municipal Corporations (26).
- (iii) Audit of Agricultural Universities (4), Maharashtra Veterinary and Fishery Science University (1) and other Miscellaneous Institutes (227).
- (iv) Submission of Audit Review Reports based on Audit of Panchayat Raj Institutes and ULBs.
- (v) Conducts Special Audit as per the requirements under Rule no. 15 of Bombay Local Fund Audit Rule 1931.

#### The Regulatory Framework :

- (i) The audit in the case of Zilla Parishads, Panchayat Samitis and all Urban Local Bodies, is conducted as per the Maharashtra Local Fund Audit Act, 2011, the Bombay Local Fund Audit Rules, 1931 and the Local Fund Audit Manual of the DLFAA.
- (ii) The audit in the case of Village Panchayats is conducted as per the Village Panchayat Act, 1958 and the Maharashtra Village Panchayat Audit Rules, 1961.

#### The Organizational Set up of the offices of the Directorate is as follows:



The total number of Institutes audited by the DLFAA are as follows :

Sr.No.	Type of Auditee Institute	No. of Institutions
1	Zilla parishads	34
2	Panchayat Samitis	351
3	Municipal Councils	225
4	Municipal Corporations	26 #
5	School Boards under Municipal Council / Municipal Corporation	68
6	Agriculture Universities / Maharashtra Animal and Fishery Sciences University	5
7	Other Misc.Institutions	224
8	Village Panchayats	27,909*
Total . .		28,842

# The audit of all Municipal corporations by DLFAA commenced from the year 2011-12.

\* The number of Village Panchayats to be audited may vary from year to year as per the income of the Panchayat in a particular year.

#### Audit Procedure:

In the case of Zilla Parishads, Panchayat Samitis and Municipal Councils, while conducting the Audit of any year, the transactions for the month of March and any two random months are selected for detailed Audit. A cursory audit of financial transactions for remaining period is done.

In the case of Village Panchayats, the audit of transactions for the entire year is done every year.

In the case of Municipal Corporations, any one month in the entire year is selected for detailed audit & financial transactions for remaining period is cursorily audited. The detailed audit of expenditure related to grants received from both the State and Central Government by Municipal Corporations is also done every year.

Total workload for year 2015-16, including Audit in arrears:

(A) The total workload for the year 2015 -16 detailing the number/ Categories of auditee Institutes except Village Panchayats and requirement of man days for audit is as follows:

Sr. No.	Institutes	Year					
		2013-2014		2014-2015		2015-2016	
		Audit in arrears		Audit in arrears		Current Audit	
		Units	Man days	Units	Man days	Units	Man days
1	Zilla Parishads	1	216	16	4,603	34	15,501
2	Panchayat Samitis	2	66	14	395	351	12,400
3	Municipal Councils	13	837	108	5,615	225	11,350
4	Municipal Corporations	6	3,000	26	16,000	26	16,000
5	Agriculture Universities Veterinary & Fishery Science Universities	11	326	40	1,286	5	1,984
6	Municipal School Boards	22	5,806	17	5,849	68	4,408
7	Miscellaneous Institutions	184	5,304	114	3,977	224	5,946
Total . .		239	15,555	335	37,725	933	67,589

Note.—Information for the year 2014-2015 is up to the month of November 2014.



## (B) Audit of Village Panchayats :-

The DLFAA has been entrusted the work of Audit of Village Panchayats as per the Mumbai Village Panchayat Act, 1958 & Maharashtra Village Panchayat (Hisheb Tapasani) Rules 1961, with effect from 1st November 1964. Audit of all the transactions for the entire year is carried out. As per the Rule 4 of the Maharashtra Village Panchayat (Hisheb Tapasani) Rules 1961, the Village Panchayats having annual income over Rs.25,000/- are audited by this Directorate. The number of Village Panchayats to be audited may vary from year to year as per annual income of the Village Panchayats.

Audit of one year is treated as one unit. Each Auditor is expected to conduct audit of at least 110 units per annum. Special Audit of Village Panchayat is also conducted, if necessary. The Directorate does not monitor whether the audit paras raised by it are complied or not by the Village Panchayats. The compliance of Audit Report is monitored by the Standing Committee of Zilla Parishad.

In the year 2015-2016, the current Audit of the 27,909 Village Panchayats and audit of 29,761 units in arrears thus in all audit of 57,670 units having annual income above Rs.25,000/- is to be completed. Audit of the following schemes of Village Panchayat are not done by Local Fund Accounts Audit Department :

1. Swarnajayanti Gram Swarojgar Scheme
2. Maharashtra Rural Employment Guarantee Scheme
3. Jal Swaraj Scheme
4. Hariyali Scheme
5. Bharat Nirman Scheme
6. Water Supply and Sanitation Committee.

The Chart showing income wise break up of Village panchayats is as follows :

Sr. No.	Annual Income of Village Panchayat	2015-2016
1	Income Rs. 25,000 to Rs. 5,00,000/-	9,204
2	Income Rs. 5,00,000 to Rs. 25,00,000/-	7,302
3	Income above Rs. 25,00,000/-	11,403
	Total . . .	<b>27,909</b>

**Man days for audit :**

The Audit of Local Authorities / Institutions is conducted annually as far as possible before the close of the succeeding financial year. Considering the various holidays in a particular year, 185 man days are available for each Auditor based on the number auditors available. On an average, up to 650 man days are provided for the Audit of Zilla Parishads and Panchayat Samitis. The audit of Agency Schemes has also been entrusted to this Directorate by the Government from 1991-1992 along with Local Fund Audit of these Institutions. 30% extra man days of total sanction mandays for Zilla Parishad Audit are allotted for this purpose.

In respect of A, B and C Class Municipal Councils, man days up to 250, 150 and 100 respectively are provided. The Man days provided for the Audit of one year's Account of the Institutions varies from Institution to Institution depending upon the magnitude of their financial transactions and nature of activities during the period under audit.

For 'A' class Municipal Corporations - 1500 man days, for 'B' class Municipal Corporations - 1000 man days, for 'C' class Municipal Corporations - 750 man days and for 'D' class Municipal Corporation - 500 man days are allotted.

**Auditee Institutes for which fee is charged:**

No audit fee is charged for audit of Institutions covered under the provisions of the Maharashtra Local Fund Audit Act, 2011 and Maharashtra Village Panchayat Audit Rules, 1961. However Audit fee is charged for the audit of those Institutions which are not covered under the above Act / Rules.

Details of the Audit fees pending for payment from various such Institutions are given below:  
(Amount in Rs.)

Sr. No.	Particulars	2013-2014	2014-2015	2015-2016
1	Number of Institutions	69	73	73
2	Opening Balance of outstanding fees ( in Rs.)	1,63,67,717	1,56,22,862	1,72,72,132
3	Fees due for recovery for the Audit during the year	36,72,625	89,93,636	40,81,430
4	Total fees of the Audit ( in Rs.)	2,00,40,342	2,46,16,498	2,13,53,562
5	Fees recovered ( in Rs.)	44,17,480	73,44,366	80,00,000
6	Balance ( in Rs.)	<b>1,56,22,862</b>	<b>1,72,72,132</b>	<b>1,33,53,562</b>

**Charge and surcharge Cases :**

Under Section 10 (3) of the Maharashtra Local Fund Audit Act, payments contrary to law are referred by the Director, Local Fund Accounts Audit to the Divisional Commissioner for charging / surcharging against the public servants responsible for making or authorizing such payments and recovering the loss to the Government caused by the negligence or misconduct of the public servant(s).

These provisions are primarily intended to check unauthorized expenditure and gross negligence or misconduct while spending public funds, by authorities and employees who are required to exercise due diligence and prudence.

**The position of such Charge / Surcharge cases is given below :**

Sr.No.	Particulars	2013-2014		2014-2015	
		Cases	Amount	Cases	Amount
1	Opening balance	4,210	185,22,05,081	4,258	213,43,06,630
2	New cases	63	28,63,21,828	72	1,88,15,209
3	Total no.of cases	4,273	213,85,26,909	4,330	215,31,21,839
4	Cases disposed of	15	42,20,279	0	0
5	Cases pending	4,258	213,43,06,630	4,330	215,31,21,839

*Note.*-1. The Six Divisional Commissioners (Revenue) are the competent authorities for issuing the orders of fixing responsibility and recovery in cases of charge / surcharge. The amount involved is recoverable as arrears of land revenue.

2. Information for the year 2014-2015 is up to November 2014.



**Information of Misappropriation cases, frauds or embezzlements detected in the Audit**

Report issued by the Directorate Local Fund Accounts Audit :-

Sr. No.	Particulars	2013-2014		2014-2015		2015-2016	
		Cases	Amount(Rs.)	Cases	Amount(Rs.)	Cases	Amount(Rs.)
1	Opening balance	3,930	46,88,23,181	3,515		41,99,70,265	
2	New cases	30	26,07,618	3		1,02,58,000	
3	Total no.of cases	3,960	47,14,30,799	3,518		43,02,28,265	
4	Cases disposed of	445	5,14,60,534	0		0	
5	Cases pending	3,515	41,99,70,265	3,518		43,02,28,265	

**Special Audit and Report on financial status :**

(A) Special Audit and Report on financial status of Zilla Parishads, Panchayat Samitish & Urban Local Bodies :

In addition to the regular annual audit, special audit of PRIs and ULBs is conducted as per Rule No.15 of the Bombay Local Fund Audit Rules, 1931 and Government Circular dt.19.06.1995 of FD No. Lekhap.1093/Pr.Kr.261/93/Lekha pariksha, on the basis of the proposal of the Administrative Department / Divisional Commissioner (Revenue) / Commissioner / Chief Executive Officer / Head of the Department.

Further the report w.r.t the financial status of the Local body is issued on request of the Local body, for raising loan.

The details of the Special Audit undertaken and Reports on the Financial Status issued during last two years is shown as follows:

Sr.No.	Particulars	2013-2014	2014-2015
1	Units Selected for Special Audit	8	7
2	Financial Reports in terms of Units	2	5
3	Man days utilized	670	450

**(B) Special Audit of Village Panchayats :**

Special Audit of Village Panchayat Accounts is conducted as per Rule 8 of the Maharashtra Village Panchayat Audit Rules, 1961 Such Audit is conducted as per written request of Chief Executive Officer, Collector, or Panchayat Samiti. The Special Audit of Village Panchayats conducted during last two years is shown as follows :

Sr.No.	Particulars	2013-2014	2014-2015
1	Units of Special Audit	1	4



### Chapter III RESPONSIBILITIES OF THE DLFAA

The responsibilities of the Directorate of Local Fund Accounts Audit are as follows :

- (a) Supervise and control the Audit conducted by the various Audit offices under the Directorate.
- (b) To ensure that the audit is conducted according to the concerned Acts, Rules and Manuals.
- (c) Issue orders regarding Special Audits of Local Bodies, whenever necessary.
- (d) Preparation of Audit Review Report on the basis of Audit Reports of Zilla Parishads and Panchayat Samitis and submission of the report to the Legislature through the Rural Development Department.
- (e) Preparation of Audit Review Report for Urban Local Bodies as per the Recommendations of 13th Finance Commission and submission of the report to Legislature through the Urban Development Department.
- (f) Compilation of monthly / quarterly, half yearly and annual progress reports and various returns prescribed for this purpose.
- (g) Administrative Control and Inspection of offices under its control.
- (h) Scrutiny of Audit Reports on selective basis and issue guidelines for smooth conduct and improvement in Audit procedures.
- (i) Sanctioning of additional Man days for Audit.
- (j) Coordination with the Accountant General.
- (k) Conducting Training Programs for Staff and officers of the Department.

#### **Audit Review Reports:**

##### **(I) Audit Review Report on the audit of Panchayat Raj Institutes :**

This Review Report is placed before the Legislature every year by the Rural Development Department. The Report gives a comprehensive picture of the financial position of the Panchayat Raj Institutions with special focus on serious omissions and irregularities. This report broadly evaluates the financial status, serious omissions and financial irregularities. The Audit Review Report of PRIs for the year 2011-2012, is placed before the Legislature on 13.06.2014. The preparation of the Audit Review Report for the year 2012-2013 is in progress.

##### **(II) Audit Review Report of Urban Local Bodies :**

The Audit Review Report of all the Urban Local Bodies has to be tabled in the Legislature by the Urban Development Department. The work of preparation of the Audit Review Report for 2011-12 is in progress. This report is likely to be submitted in the Budget session of the Assembly for the year 2015-16 by the Urban Development Department.

**Chapter IV**  
**COMPUTERIZATION OF THE DLFAA**

The Directorate has two main computer applications :

**(i) Maharashtra Local Fund Audit (MahaLFA)**

**[www.mahalfa.maharashtra.gov.in](http://www.mahalfa.maharashtra.gov.in) :**

This is a Web Portal for the DLFAA developed for uploading the monthly / quarterly progress reports by the subordinate offices to the Directorate. The information w.r.t. Citizen Charter, Seniority lists, vacancies, transfer and promotion orders, information under RTI etc. is displayed on this Web portal.

**(ii) Maharashtra Audit Information Network System (MAINS)**

**[www.mains.maharashtra.gov.in](http://www.mains.maharashtra.gov.in)**

This application is developed with the help of NIC, Pune to automate the audit processes and generate database of audit paras. It captures the whole process of the Audit, right from planning to preparation of Audit Reports. It also facilitates compliance, monitoring and preparation of Review Report. The main features of the system are as follows:

- Web based system. Available through internet.
- Audit paras can be prepared offline and uploaded online.
- It covers pre audit, monitoring when the audit paras are being prepared and post audit compliance.
- Online functions regarding Audit Scheduling, Audit para processing, compilation and generation of Audit Report, Review Audit report and compliance processing.
- It has facility for preparation of draft paragraphs, through templates in the offline mode and later on uploading to the system.
- Before uploading data (Audit para) is processed and validated through Document Verification Utility (DVU) template in the offline mode.
- System is hosted at the Maharashtra State Data center, 4th Floor, New Administrative Building, opposite Mantralaya, Mumbai.
- Works on Windows server OS and MS SQL Database.

## APPENDIX - 1

## Financial Requirement - (Budget Estimates)

(Rs. In thousands)

Particular	Actuals 2013-2014			Budget Estimates 2014-			Revised Estimates 2014-			Budget Estimates 2015-		
	2015			2015			2015			2016		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
(1)												
Object wise Classification-Finance Department - Demand No. G-5 2054, Treasury and Accounts Administration (00) 098 - Local Fund Audit (00) (01) Chief Auditor, Local Fund Audit (20540111)												
01 Salaries	4639.24	—	4639.24	5634.66	—	5634.66	5061.39	—	5061.39	6035.01	—	6035.01
02 Wages	0	—	0	0	—	0	0	—	0	0	—	0
03 Overtime Allowances	2.71	—	2.71	3.54	—	3.54	2.47	—	2.47	3.49	—	3.49
06 Telephone, Electricity and Water Charges	22.73	—	22.73	22.23	—	22.23	22.23	—	22.23	25.13	—	25.13
11 Domestic Travel Expenses	185.16	—	185.16	250.00	—	250.00	200.00	—	200.00	270.00	—	270.00
13 Office Expenses	237.27	—	237.27	289.65	—	289.65	182.11	—	182.11	308.48	—	308.48
14 Rents, Rates and Taxes	49.15	—	49.15	61.40	—	61.40	61.40	—	61.40	65.38	—	65.38
16 Publications	0	—	0	0	—	0	0	—	0	0	—	0
17 Computer Expenses	33.79	—	33.79	55.00	—	55.00	28.23	—	28.23	57.20	—	57.20
24 Petrol, Oil and Lubricants	0	—	0	0	—	0	0	—	0	0	—	0
28 Professional Services	0	—	0	0.50	—	0.50	0.50	—	0.50	0.50	—	0.50
Total - 098, Local Fund Audit ...	5170.05	—	5170.05	6316.98	—	6316.98	5558.33	—	5558.33	6765.19	—	6765.19



**APPENDIX - 2**

Statement showing details of posts,

Sr. No.	Designation	Category	Pay Scale Pay band + Grade pay	Sanctioned posts	Posts filled as on 01.01.2015
1	Director	Director	(37400-67000) + 8900	1	1
2	Joint Director	Joint Director	(15600-39100) + 7600	8	6
3	Deputy Director	Senior Gr. A	(15600-39100) + 6600	4	4
4	Assistant Director *	Junior Gr. A	(15600-39100) + 5400	57*	44
5	Audit Officer	Gr. B (Gazetted)	(9300-34800) + 4600	67	50
6	Assistant Audit Officer	Gr. B (Non Gazetted)	(9300-34800) + 4400	161	131
7	Sr. Auditor	Gr.C	(9300-34800) + 4200	203	196
8	Jr. Auditor	Gr.C	(5200-20200) + 2800	620	546
9	Steno (Sr.)	Gr.C	(9300-34800) + 4400	1	0
10	Steno (Jr.)	Gr.C	(9300-34800) + 4300	7	4
11	Audit Clerk	Gr.C	(5200-20200) + 1900	153	91
12	Driver	Gr.C	(5200-20200) + 1900	42	11
13	Naik/Daftary / Roneo operator	Gr.D	(4440-7440) + 1600	21	20
14	Peon	Gr.D	(4440-7440) + 1300	84	51
15	Watchman	Gr.D	(4440-7440) + 1300	1	0
Total ..				1430	1155

\* This includes the 6 upgraded posts of Assistant Director created by surrendering 6 posts of Junior Auditors vide GR dt. 10.09.2014, No.seva.pra 20.13/pra.kra 58/ prasha-3.

APPENDIX -3

Statistics of Women employees working in DLFAA.

Sr. No.	Cadre	Year	Total employees (At the end of the Year)	No. of male employees of the Year	Women Employees		No of male employees contracting marriage with minor girls	No. of cases under Dowry Prohibition Act	No. of cases of Sexual exploitation of women at work place	Remarks about efforts/ Action	
					Appointment (During the Year)	Promotion (During the Year)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Group A (GAZ)	2013-2014	58	53	4	-	5	0	0	0	
		2014-2015	55	47	7	-	8	0	0	0	
		2015-2016	55	47	-	-	8	0	0	0	
2	Group B (GAZ)	2013-2014	48	48	0	-	0	0	0	0	
		2014-2015	50	49	1	-	1	0	0	0	
		2015-2016	50	49	-	-	1	0	0	0	
3	Group B (NON GAZ)	2013-2014	138	132	5	-	6	0	0	0	
		2014-2015	131	123	11	-	8	0	0	0	
		2015-2016	131	123	-	-	8	0	0	0	
4	Group C	2013-2014	766	640	1	13	126	0	0	0	
		2014-2015	837	696	31	4	151	0	0	0	
		2015-2016	837	696	-	-	151	0	0	0	
5	Group D	2013-2014	76	68	0	0	8	0	0	0	
		2014-2015	82	75	0	1	7	0	0	0	
		2015-2016	82	75	-	-	7	0	0	0	
Total	..	2013-2014	1086	941	10	13	145	0	0	0	
		2014-2015	1155	980	50	5	175	0	0	0	
		2015-2016	1155	980	-	-	175	0	0	0	

**Glossary of terms used**

Sr. No	Terms	Abbreviation
1	Accounts & Treasuries	A&T
2	Directorate of Local Fund Accounts Audit	DLFAA
3	Director (Local Fund)	Director(LF)
4	Finance Department	FD
5	General Administration Department	GAD
6	Government Resolution	GR
7	Local Fund Accounts	LFA
8	Panchayat Raj Institutions	PRI
9	Urban Local Bodies	ULB