

**PERFORMANCE BUDGET**

**2019-2020**

**FINANCE DEPARTMENT**

**(DIRECTORATE OF LOCAL FUND ACCOUNTS AUDIT)**

**(PUBLICATION No. 6)**

(III)

**The Performance Budget of Finance Department**

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

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**PREFACE**

The Directorate of Local Fund Accounts Audit functions under the Finance Department, Government of Maharashtra. The headquarters of the Directorate is at Konkan Bhavan, 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) Urban Local Bodies as per FD GR dt 31.03.2011 and relevant act provisions of Acts.
- d) 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, staff strength, outlines OR audit and other activities to be undertaken in the year 2019-20 as per the broad objectives of the Directorate.

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## Chapter 1

### 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 Sindh, 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 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 31<sup>st</sup> 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 1<sup>st</sup> 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 73<sup>rd</sup> and 74<sup>th</sup> 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 advise the Panchayati 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.20.08 / प्र.क्र 79/2/कोषा.प्र-3, a separate Directorate for Local Fund Accounts was constituted and vide the GR dt. 01.08.2008 of FD No. सेवा-प्र.20.08 / प्र.क्र 197/कोषा.(प्र-3), the Chief Auditor (LFA), was declared as Head of the Department.

Further vide GR dt.18.04.2011 of FD No. सेवा प्र. 2011 /प्र.क्र.71/ कोषा.प्रशा-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 6 Regional Offices every year & Regional Offices conducts Annual Inspection of all Districts Assistant Director, Local Fund Accounts working under them.

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/pa.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 2018-19 and actual expenditure for the year 2017-18 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 2

### Functions and Work

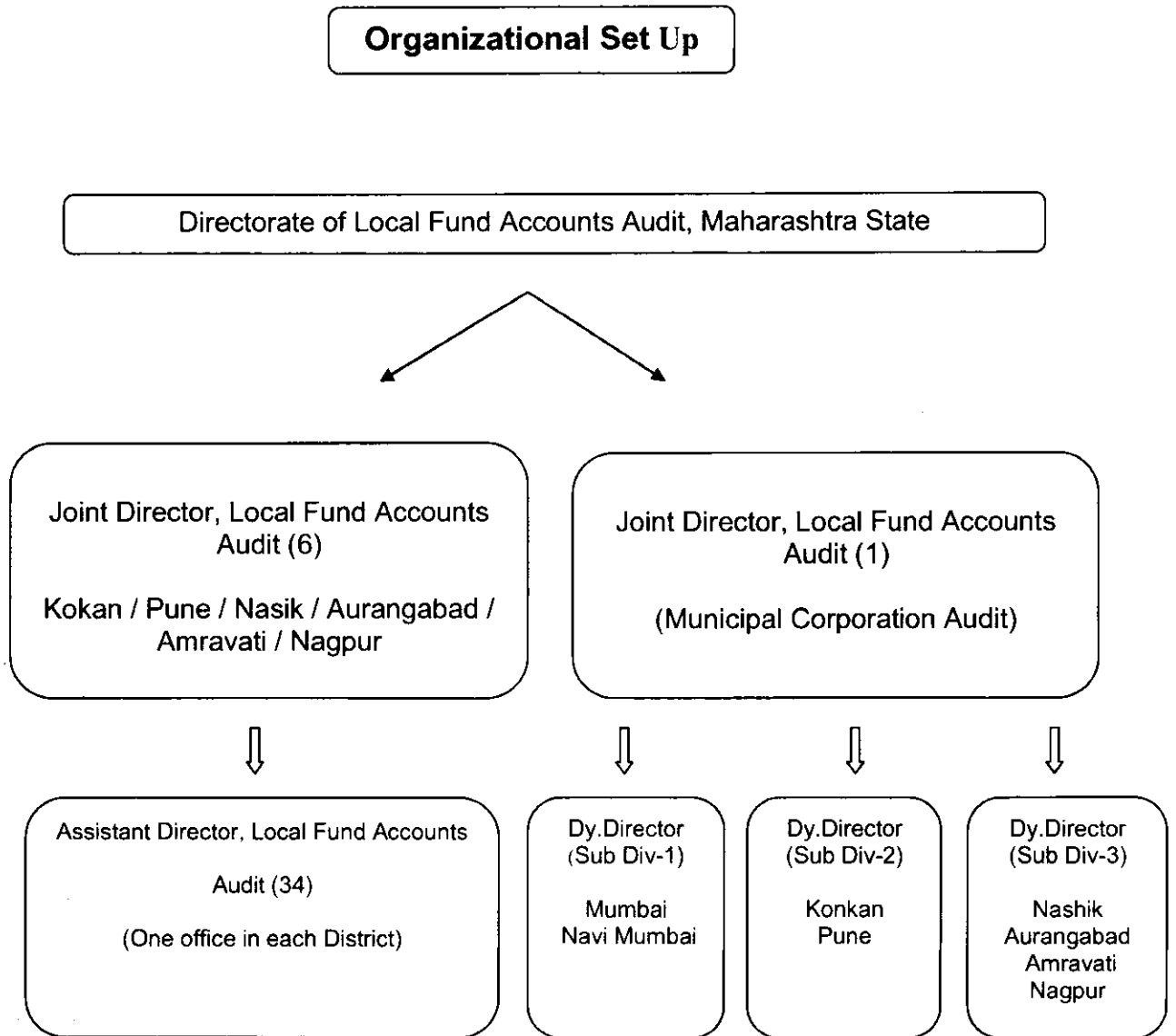
#### **The DLFAA carries out the following functions:**

- i. Audit of all Panchayati Raj Institutions in the State which includes the Zilla Parishads (34), the Panchayat Samitis (351) and Village Panchayats (27,824).
- ii. Audit of all Urban Local Bodies in the State which includes Municipal Corporations (27), Municipal Corporation School Boards (11), Municipal Corporation Transport Projects (6), Municipal Councils (236), Nagar Panchayats (127).
- iii. Audit of Agricultural Universities (4), Maharashtra Veterinary and Fishery Science University (1) and other Miscellaneous Institutes (224).
- iv. Submission of Audit Review Reports based on Audit of Panchayat Raj Institutes and Urban Local Bodies.
- 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 Bombay Local Fund Audit Rules, 1931, Bombay Local Fund Audit (Amendment) Ordinance, 2011 and 13<sup>th</sup> Finance Commission and vide dt. 31.03.2011 of FD No. sthanile-1010/Pr.Kr.26(b)/Vima Prashashan and the Local Fund office 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	236
4	Nagar Panchayats	127
5	Municipal Corporations	27 #
6	School Boards under Municipal Corporations	11
7	Municipal Corporation Transport Projects	6
8	School Boards under Municipal Council	
9	Agriculture Universities / Maharashtra Animal and Fishery Sciences University	5
10	Other Miscellaneous Institutions	224
11	Village Panchayats	27824*
<b>Total</b>		<b>28845</b>

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

#### **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 2019-20 including Audit in arrears:**

**A) The total workload for the year 2018 -19 detailing the number/ Categories of auditee Institutes except Village Panchayats as follows:**

Sr.	Institutes	Audit in arrears upto 2017-18 *	Regular audit of 2018-19 (Expected)
1	Zilla Parishads (Departments)	345	440
2	Panchayat Samitis	20	351
3	Municipal Councils	239	237
4	Nagar Panchayat	126	124
5	Municipal Corporations	85	27
6	Municipal Corporation Transport Projects	18	6
7	Municipal Corporation School Boards	34	11
8	Municipal Council School Boards	47	0 #
9	Agriculture Universities Veterinary & Fishery Science Universities	10	5
10	Miscellaneous Institutions	749	224
<b>Total</b>		<b>1673</b>	<b>1485</b>

\* Note: - Information for the year 2018-19 is up to the month of September 2018.

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**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 1<sup>st</sup> 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.

Audit of one year is treated as one unit. 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.

The regular audit of 27821 village panchyats units for the year 2017-2018 and pending audit of 1579 and 9367 village panchayats units for 2015-16 and 2016-17 will be completed up to June 2019 .

The Chart showing annual income wise break up of Village panchayats to be audited is as follows:

<b>Sr.No.</b>	<b>Annual Income of Village Panchayat</b>	<b>Number of Gram Panchayats to be audited in 2017-2018 (Expected)</b>
1	Income from Rs.25,000/- to Rs.5,00,000/-	11720
2	Income from Rs.5,00,000/- to Rs.25,00,000/-	12037
3	Income above Rs.25,00,000/-	4064
	<b>Total</b>	<b>27821</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.

#### **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. For example Virmata Jijabai Technical Institute, Charity Commissioner, Mumbai.

Details of the Audit fees out standing with various such Institutions is given below:

(Amount in Rs.)

Sr. No.	Particulars	2017-2018	2018-2019
1	Number of Institutions	66	66
2	Opening Balance of outstanding fees ( in Rs.)	16341062	15968091
3	Fees due for recovery for the Audit during the year	4109423	208327
4	Total fees of the Audit ( in Rs.)	20450485	18048418
5	Fees recovered ( in Rs.)	4482394	2270253
6	<b>Balance ( in Rs.)</b>	<b>15968091</b>	<b>15778165</b>

Note: - Information for the year 2018-2019 is up to the month of September 2018.

**Information of Misappropriation cases, frauds or embezzlements detected in the Audit Report issued by the Directorate Local Fund Accounts Audit :-**

Sr.No.	Particulars	2017-2018		2018-2019	
		Cases	Amount (Rs.)	Cases	Amount (Rs.)
1	Opening balance	32279	2854853300	36912	3325376671
2	New cases	4774	485416115	604	482437272
3	Total no.of cases	37053	3340269415	37516	3807813943
4	Cases disposed of	141	14892744	841	106112636
5	Cases pending	36912	3325376671	36675	3701701307

Note: - Information for the year 2018-2019 is up to the month of September 2018.

**Special Audit :****A) Special Audit of Zilla Parishads, Panchayat Samitis & Urban Local Bodies :**

In addition to the regular annual audit, special audit conduction decision of PRIs and ULBs is taken as per Rule No.15 of the Bombay Local Fund Audit Rules, 1931 and Government Circular dt.30/05/2017 of FD No. sankirn2017/Pra. kra.36/kosha prasha4, on the basis from the proposal of the Urban Development Department / Divisional Commissioner / Collector

**Status issued during last two years is shown as follows:**

Sr.No.	Particulars	2017-2018	2018-2019
1	Units for Special Audit	8	-
2	Man days utilized	463	-

Note: - Information for the year 2018-2019 is up to the month of September 2018.

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

Special Audit conduction decision of Village Panchayat Accounts is taken as per Rule 8 of the Maharashtra Village Panchayat Audit Rules, 1961 and Government circular no. sankirn-2017/Pra.Kra.32/kosha prasha-4 dated 30/05/2017. Such Audit is conducted as per written request of Collector, or Panchayat Samiti or standing Committee of Zilla Parishad. The Special Audit of Village Panchayats conducted during last two years is shown as follows:

Sr.No.	Particular	2017-2018	2018-2019
1	Units of Special Audit	1	-
2	Man days utilized	59	-

Note: - Information for the year 2018-2019 is up to the month of September 2018.

### **Chapter 3**

#### **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 13<sup>th</sup> 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 Mandays 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 Panchayati 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 Panchayati Raj Institutions with special focus on serious omissions and irregularities. The Audit Review Report of PRIs for the year 2015-2016, is placed before the Legislature. The preparation of the Audit Review Report for the year 2016-2017 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 Audit Review Report of all The Urban Local bodies for the year 2012-2013 is placed before the Legislature. The work of preparation of the Audit Review Report for 2013-14 is in progress.

## Chapter 4

### 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. Online Review Audit report and compliance processing are planned in near future.
- 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 2016-2017			Budget Estimates 2017-18			Revised Estimates 2017-18			Budget Estimates 2018-19		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
1	2	3	4	8	6	7	8	9	10	11	12	13
<b>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) *( committed )</b>												
<b>01 Salaries</b>	575410	°	575410	680147	°	680147	609361	°	609361	877389	°	877389
<b>02 Wages</b>	0	°	0	0	°	0	0	°	0	0	°	0
<b>03 Overtime Allowances</b>	217	°	217	439	°	439	332	°	332	452	°	452
<b>06 Telephone, Electricity and Water charges</b>	3556	°	3556	4925	°	4925	3891	°	3891	4925	°	4925
<b>10 Contractual services</b>	3206	°	3206	7674	°	7674	0	°	0	0	°	0
<b>11 Domestic Travel Expenses</b>	14362	°	14362	22184	°	22184	15810	°	15810	23892	°	23892
<b>13 Office Expenses</b>	10690	°	10690	33203	°	33203	25165	°	25165	36025	°	36025
<b>14 Rents, Rates and Taxes</b>	5793	°	5793	5857	°	5857	5857	°	5857	5857	°	5857
<b>16 Publications</b>	0	°	0	0	°	0	0	°	0	0	°	0
<b>17 Computer Expenses</b>	3901	°	3901	10667	°	10667	9600	°	9600	11307	°	11307
<b>24 Petrol, Oil and Lubricants</b>	0	°	0	0	°	0	0	°	0	0	°	0
<b>28 Professional Services</b>	0	°	0	50	°	50	42	°	42	50	°	50
<b>Total - 098, Local Fund Audit</b>	617135	°	617135	765146	°	765146	670088	°	670088	959897	°	959897

\* The word " committed " is applicable only for columns no. 11.

**APPENDIX - 2****Statement showing details of posts.**

<b>Sr. No.</b>	<b>Designation</b>	<b>Category</b>	<b>Pay Scale (Pay band + Grade pay)</b>	<b>Sanctioned posts</b>	<b>Posts filled (At the end of October 2017)</b>
1	Director	Director	(37400-67000) + 8900	1	1
2	Joint Director	Joint Director	(15600-39100) + 7600	8	8
3	Deputy Director	Senior Gr. A	(15600-39100) + 6600	4	4
4	Assistant Director *	Junior Gr. A	(15600-39100) + 5400	57	50
5	Audit Officer	Gr. B (Gazetted)	(9300-34800) + 4600	67	48
6	Assistant Audit Officer	Gr. B (Gazetted)	(9300-34800) + 4400	161	130
7	Sr. Auditor	Gr.C	(9300-34800) + 4200	203	193
8	Jr. Auditor	Gr.C	(5200-20200) + 2800	620	410
9	Steno (Sr.)	Gr.C	(9300-34800) + 4400	1	1
10	Steno (Jr.)	Gr.C	(9300-34800) + 4300	7	3
11	Audit Clerk	Gr.C	(5200-20200) + 1900	153	104
12	Driver	Gr.C	(5200-20200) + 1900	42	7
13	Naik / Daftary / Roneo operator	Gr.D	(4440-7440) + 1600	21	19
14	Peon	Gr.D	(4440-7440) + 1300	84	40
15	Watchman	Gr.D	(4440-7440) + 1300	1	0
			<b>Total</b>	<b>1430</b>	<b>1018</b>

**APPENDIX – 3**  
**Statistics of Women employees working in DLFAA.**

Sr. No.	Cadre	Year	Total employees	No. of male employees	Women Employees Appointment	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
1	Group A (GAZ)	2017-2018	66	50	16	0	0	0	
		2018-2019	63	47	16	0	0	0	
2	Group B (GAZ)	2017-2018	195	178	17	0	0	0	
		2018-2019	178	164	14	0	0	0	
3	Group B (NON GAZ)	2017-2018	0	0	0	0	0	0	
		2018-2019	0	0	0	0	0	0	
4	Group C	2017-2018	730	572	158	0	0	1	
		2018-2019	718	564	154	0	0	1	
5	Group D	2016-2017	59	51	8	0	0	0	
		2017-2018	59	51	8	0	0	0	
Total		2017-2018	1050	851	199	0	0	1	
		2018-2019	1018	826	192	0	0	1	

**Note:** Information for the year 2017-2018 is up to the month of March 2018 and Information for the year 2018-2019 is up to the month of September 2018.

## Glossary of terms used

<b>Sr. No</b>	<b>Terms</b>	<b>Abbreviation</b>
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	Panchayati Raj Institutions	PRIs
9	Urban Local Bodies	ULBs

