



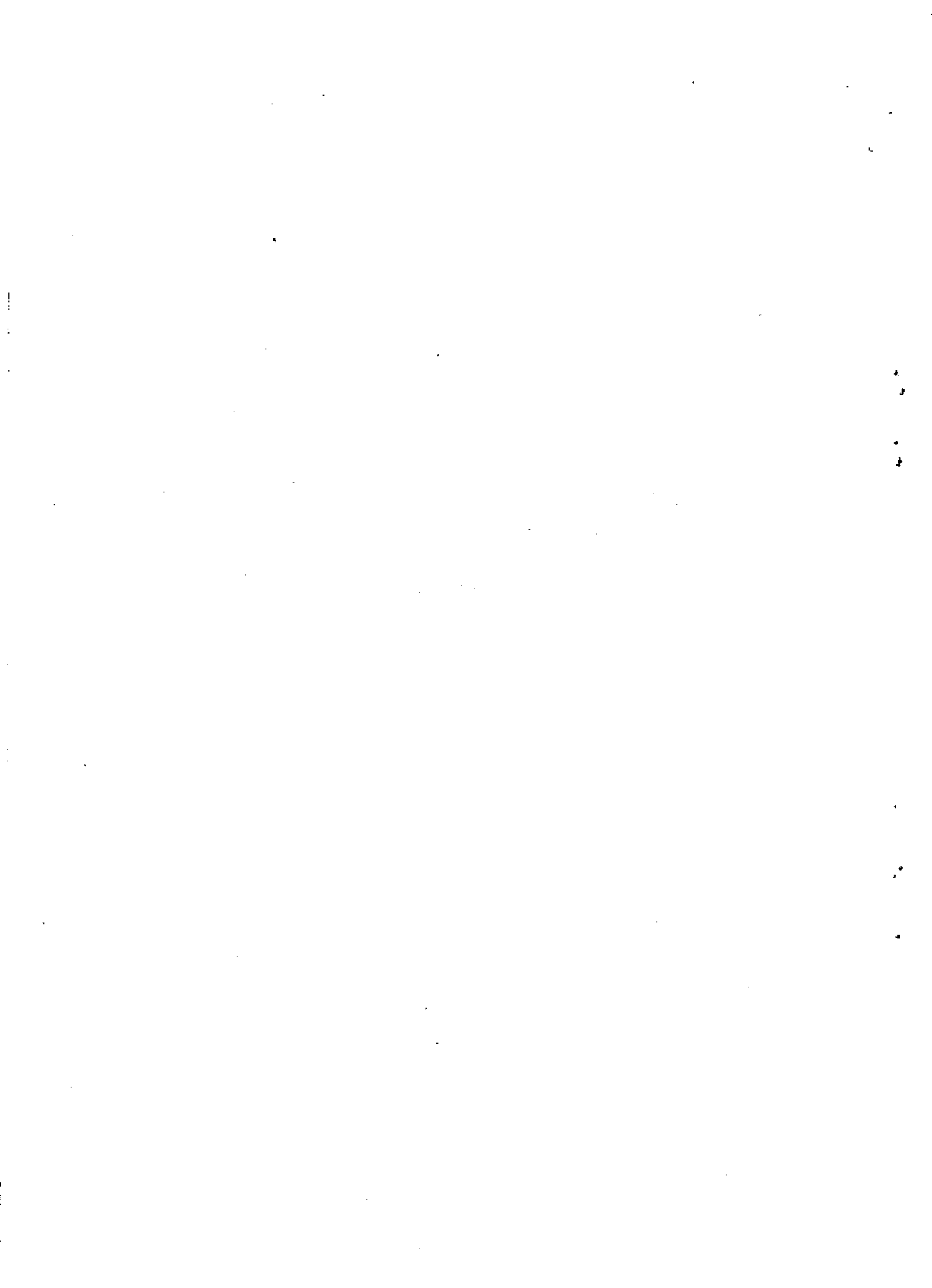
GOVERNMENT OF MAHARASHTRA

**PERFORMANCE BUDGET
2020-2021**

**FINANCE DEPARTMENT
(DIRECTORATE OF LOCAL FUND ACCOUNTS AUDIT)
(PUBLICATION No. 6)**



**GOVERNMENT CENTRAL PRESS, MUMBAI
2020**



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THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

PHYS 433

1

The Performance Budget of Finance Department

- 1 Finance Department, Mantralaya
- 2 Directorate of Accounts and Treasuries
- 3 Sales Tax
- 4 Small Savings and 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, 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 Panchayants 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.

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 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 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. २०.०८/प्र.क्र. ७९/२/कोषा. प्र.-३, 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. २०११/प्र.क्र. ७१/कोषा. प्रशा.-३, 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.

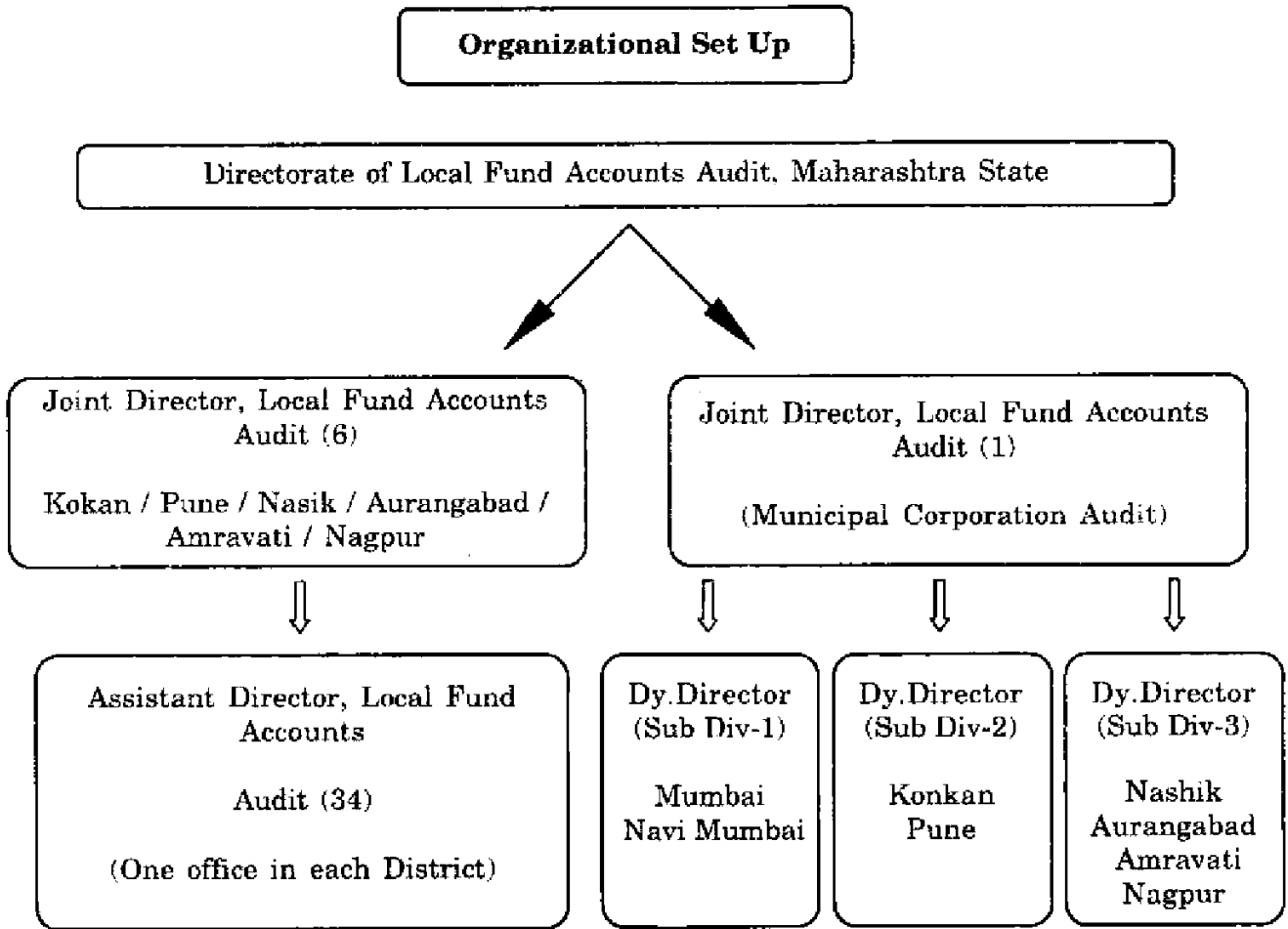
Present set up of the Directorate :

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 and Regional Offices conducts Annual Inspection of all Districts Assistant Director, Local Fund Accounts working under them.

As per the recommendations of the 13th 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 2019-20 and actual expenditure for the year 2018-19 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**.

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. (1)	Type of Auditee Institute (2)	No. of Institutions (3)
1	Zilla Parishads	34
2	Panchayat Samitis	351
3	Municipal Councils	239
4	Nagar Panchayats	129
5	Municipal Corporations	27 #
6	School Boards under Municipal Corporations	11
7	Municipal Corporation Transport Projects...	6
8	Agriculture Universities / Maharashtra Animal and Fishery Sciences University.	5
10	Other Miscellaneous Institutions	222
11	Village Panchayats	27834*
Total ...		28858

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

CHAPTER 2

Functions and Work

- i. Audit of all Panchayati Raj Institutions in the State which includes the Zilla Parishads (34), the Panchayat Samitis (351) and Village Panchayats (27,834).
- 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 (239), Nagar Panchayats (129).
- iii. Audit of Agricultural Universities (4), Maharashtra Veterinary and Fishery Science University (1) and other Miscellaneous Institutes (222).
- 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 13th 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.

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 and 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 2020-2021 including Audit in arrears :

(A) The total workload for the year 2019-20 detailing the number/ Categories of auditee Institutes except Village Panchayats as follows :—

Sr.	Institutes	Audit in arrears upto 2018-19 *	Regular audit of 2019-20 (Expected)
(1)	(2)	(3)	(4)
1	Zilla Parishads (Departments)	343	428
2	Panchayat Samitis	167	351
3	Municipal Councils	227	238
4	Nagar Panchayat	128	129
5	Municipal Corporations	92	27
6	Municipal Corporation Transport Projects	23	6
7	Municipal Corporation School Boards	42	11
8	Agriculture Universities Veterinary and Fishery Science Universities	64	16
9	Miscellaneous Institutions	671	222
Total		1757	1428

* Note.—Information for the year 2019-20 is up to the month of September 2019.

(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 and 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.

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 27834 Village Panchayats units for the year 2018-2019 and pending audit of 1020 and 3614 Village Panchayats units for 2015-16 and 2016-17 will be completed up to June, 2020.

The Chart showing annual incomewise breakup of Village Panchayats to be audited is as follows :

Sr.No.	Annual Income of Village Panchayat	Number of Gram Panchayats to be audited in 2018-2019 (Expected)
(1)	(2)	(3)
1	Income from Rs.25,000/- to Rs.5,00,000/-	9752
2	Income from Rs.5,00,000/- to Rs.25,00,000/-	12631
3	Income above Rs.25,00,000/-	5421
Total ...		27834

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 outstanding with various such Institutions is given below :—

		(Amount in Rs.)	
Sr. No.	Particulars	2018-2019	2018-2019
(1)	(2)	(3)	(4)
1	Number of Institutions ...	66	64
2	Opening Balance of outstanding fees (in Rs.)	15968091	22933563
3	Fees due for recovery for the Audit during the year ...	11706606	17622951
4	Total fees of the Audit (in Rs.) ...	27674697	40556514
5	Fees recovered (in Rs.) ...	4741134	522906
6	Balance (in Rs.) ...	22933563	40033608

Note.—Information for the year 2019-2020 is up to the month of September 2019.

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

Sr.No.	Particulars	2018-2019		2019-2020	
		Cases (3)	Amount (Rs.) (4)	Cases (5)	Amount (Rs.) (6)
1	Opening balance	36912	3325376670	36799	3454766786
2	New cases	906	576752933	957	305913374
3	Total No.of cases	37818	3547285096	37756	3760680160
4	Cases disposed of	1019	92518310	783	104315606
5	Cases pending	36799	3454766786	36973	3656364554

Note.—Information for the year 2019-2020 is up to the month of September, 2019.

Special Audit :

(A) Special Audit of Zilla Parishads, Panchayat Samitis and 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	2018-2019	2019-2020
(1)	(2)	(3)	(4)
1	Units for Special Audit	...	0
2	Man days utilized	...	12

Note.—Information for the year 2019-2020 is up to the month of September, 2019.

(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.	Particulars	2018-2019	2019-2020
(1)	(2)	(3)	(4)
1	Units of Special Audit	...	0
2	Man days utilized	...	0

Note.—Information for the year 2019-2020 is up to the month of September, 2019.

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 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 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 2016-2017, is placed before the Gramvikas Vikas vibhag. The preparation of the Audit Review Report for the year 2017-2018 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 :

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

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.
- In order to accept review of paras by local bodies the L-CAP portal has been activated.
- To prepare the Audit Review Report of the panchayat local bodies RAR portal has been activated.

APPENDIX - 1

Financial Requirement- (Budget Estimates)

(Rs. in thousands)

Particular	Actuals 2018-2019			Budget Estimates 2019-20			Revised Estimates 2019-20			Budget Estimates 2020-21		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
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)												
01 Salaries	588047	0	588047	877379	0	877379	853892	0	853892	963520	0	963520
02 Wages	0	0	0	0	0	0	0	0	0	0	0	0
03 Overtime Allowances	257	0	257	452	0	452	293	0	293	411	0	411
06 Telephone, Electricity and Water charges	3441	0	3441	4925	0	4925	3300	0	3300	3318	0	3318
10 Contractual services	0	0	0	0	0	0	0	0	0	0	0	0
11 Domestic Travel Expenses	12862	0	12862	23892	0	23892	15620	0	15620	26281	0	26281
13 Office Expenses	17105	0	17105	36025	0	36025	31820	0	31820	39087	0	39087
14 Rents, Rates and Taxes	6309	0	6309	5857	0	5857	5857	0	5857	5857	0	5857
16 Publications	0	0	0	0	0	0	0	0	0	0	0	0
17 Computer Expenses	5980	0	5980	11307	0	11307	9046	0	9046	11985	0	11985
24 Petrol, Oil and Lubricants	0	0	0	0	0	0	0	0	0	0	0	0
28 Professional Services	14	0	14	50	0	50	40	0	40	50	0	50
Total - 098, Local Fund Audit	634615	0	634615	959897	0	959897	919868	0	919868	1050509	0	1050509

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

APPENDIX - 2
Statement showing details of posts

Sr.No.	Designation	Category	Pay Scale (Pay band + Grade pay)	Sanctioned posts	Posts filled (At the end of SEPTEMBER, 2019)
(1)	(2)	(3)	(4)	(5)	(6)
1	Director	Director	S-29 131100-216600	1	1
2	Joint Director	Joint Director	S-25 78800-209200	8	7
3	Deputy Director	Senior Gr. A	S-23 67700-208700	4	3
4	Assistant Director *	Junior Gr. A	S-20 56100-177500	57	54
5	Audit Officer	Gr. B (Gazetted)	S-16 44900-142400	67	49
6	Assistant Audit Officer	Gr. B (Gazetted)	S-15 41800-132300	161	145
7	Sr. Auditor	Gr.C	S-13 35400-112400	203	173
8	Jr. Auditor	Gr.C	S-10 29200-92300	620	538
9	Steno (Sr.)	Gr.C	S-15 41800-132300	1	1
10	Steno (Jr.)	Gr.C	S-14 38600-122800	7	3
11	Audit Clerk	Gr.C	S-6 19900-63200	153	133
12	Driver	Gr.C	S-6 19900-63200	42	7
13	Naik / Daftary / Roneo operator	Gr.D	S-3 16600-52400	21	18
14	Peon	Gr.D	S-1 15000-47600	84	39
15	Watchman	Gr.D	S-1 15000-47600	1	0
Total ...				1430	1171

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Group A	2018-2019	63	46	18	0	0	0	
	(GAZ)	2019-2020	66	50	16	0	0	0	
2	Group B	2018-2019	173	158	11	0	0	0	
	(GAZ)	2019-2020	188	170	18	0	0	0	
3	Group B	2018-2019	0	0	0	0	0	0	
	(NON GAZ)	2019-2020	0	0	0	0	0	0	
4	Group C	2018-2019	705	550	146	0	0	0	
		2019-2020	710	549	155	0	0	0	
5	Group D	2018-2019	55	45	8	0	0	0	
		2019-2020	54	44	8	0	0	0	
	Total	2018-2019	996	799	183	0	0	0	
		2019-2020	1018	813	197	0	0	0	

Note.—Information for the year 2019-2020 is up to the month of September 2019.

Glossary of terms used

Sr. No (1)	Terms (2)	Abbreviation (3)
1	Accounts and 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

