



GOVERNMENT OF MAHARASHTRA

CITIZEN CHARTER

OF

DIRECTORATE OF LOCAL FUND

ACCOUNTS AUDIT

(Updated upto 01.05.2023)

**DIRECTORATE OF LOCAL FUND ACCOUNTS AUDIT DEPARTMENT ,
MAHARASHTRA STATE**

INTRODUCTION :

Audit of Local Authorities is under the control of State Government as per the provision in the Constitution of India , schedule seven, State list Item No.5.

Prior to year 1958 the Local Fund Audit Department was under the Administrative control of the Auditor General of India. The Local Fund Accounts Department was brought under the control of the State Government with effect from 1 May 1958 vide Government Decision of the Government of Bombay Finance Department Resolution No TRO-1657 / 805-C / G-3, dated 30 April 1958. Under Section 6 of the Bombay Local Funds (Implementation and amendment) Act, 1960, the Auditor Local Fund Accounts was designated as Chief Auditor, Local Fund Accounts.

Until 31st October 1964 the audit of Accounts of Village Panchayat was being conducted by the auditors working under the control of Collector of each district on the recommendation of the Committee of democratic decentralization of powers. The Government of Maharashtra decided to entrust the audit of Village Panchayat to the Chief Auditor, Local Fund Accounts, Maharashtra State, Bombay from 1st November 1964 Government of Maharashtra issued the Resolution Finance Department No MAS-1161 / 12791 / xv, dated 27/12/1961 by which the Directorate of Accounts and Treasuries Maharashtra State was established from 1st Jan 1962 under the administrative control of the Finance Department. The Director of Accounts and Treasury as its head and the Local Fund Audit Department was brought under control of the Directorate, Accounts & Treasuries.


Directorate, Local Fund Accounts Department was established Under the Government Resolution Finance Department No:- सेवाप्र-20.08 / प्र.क्र.79 / 2 / कोषा (प्र-3), dated 28 May 2008 and under the Government Resolution Finance Department No सेवाप्र 20.08/ प्र.क्र.197 / कोषा (प्र-3) dated 01 August 2008 the Chief Auditor of Local Fund Accounts was declared as Head of the Department. Also under the Government Resolution Finance Department No:- सेवाप्र-2011 / प्र.क्र.71 / कोषा प्रशा-3, दिनांक 18 April 2011 the name of Directorate was changed to Directorate, Local Fund Accounts Audit Department and at the same time designations such as Chief Auditor, Joint Chief Auditor, Deputy Chief Auditor (Senior), Deputy Chief Auditor (Junior) changed as Director, Joint Director, Deputy Director, Assistant Director respectively.

The Director of Local Fund Accounts Audit is the Head of the Department. The head quarter of Directorate is at Raigad Bhavan, Navi Mumbai. The Directorate has six Regional Offices situated at Navi Mumbai, Pune, Nashik, Aurangabad, Amravati, and Nagpur.

The main function of the Director is to supervise the Audit of Local Bodies with a view of ensuring that audit is conducted according to the provisions of Act & Rules. There are 6 Regional Offices headed by Joint Director and a separate Joint Director Office for Municipal Corporation Audit at Kokan Bhavan, Navi Mumbai and 34 District Offices headed by Assistant Director.

At the time of establishment of the Directorate as per Department of Finance Government Resolution क्र. सेवाप्र-20.08/ प्र.क्र.79/2/कोषा (प्र-3), Dated 28 May 2008, a total of 1298 posts have been sanctioned. As per Department of Finance Government Resolution क्र. सेवाप्र-2020/प्र.क्र.14/कोषा प्रशा-3, Dated 22 December 2021 the number of sanctioned posts in the department is 1419.

Every citizen in the state is connected indirectly with this Directorate through the audit of urban & rural local bodies. Hence it is decided to publish a ' Citizen Charter ' as part of responsible and transparent administration. It gives idea about functioning of Directorate and time limit, if any needed for rendering each of the function. It is hoped that it will inculcate a sense of responsibility among the concerned employees to function in time. It will also enable higher authorities to take action in case of non-functioning. By virtue of this the image of the administration will improve. The Citizen Charter will be helpful for the people to know the role of audit in evaluating financial status of Local Bodies, serious omissions and financial irregularities found in the Local Bodies.


Director
Directorate of Local Fund Accounts Audit,
Maharashtra State.

OF DIRECTORATE :

1) The Audit of 34 Zilla Parishads, 351 Panchayat Samities, 27848 Village Panchayats, 245 Municipal Councils, 138 Nagar Panchayats, 27 Municipal Corporations, 6 Municipal Corporation Transport Institutions, 4 Agriculture Universities, 1 Maharashtra Animal and Fishery Sciences University, 226 Other Miscellaneous Institutions is carried out as per the provisions of Maharashtra Local Fund Audit Act,1930 and Bombay Local Fund Audit Rule,1931.

2) Audit Review Report for Panchayat Raj Committee is prepared on the basis of audit reports of Zilla Parishad, Panchayat Samiti & Village Panchayat and submitted to the State Legislature through Rural Development Department of the State Government.

3) The first Audit Review Report for Urban Local Bodies i.e. Municipal Councils & Municipal Corporations is being prepared to submit it to the State Legislature through Urban Development Department of the State Government.

The time limit prescribed for above functions is given in Annexure - I.

Annexure - I

Sr. No.	Description of Functions.	Period prescribed for completion of the function.	Concerned officer / office	Officer to whom contacted in case of non-function.
1	To Conduct Audit	As per sanctioned man days by Directorate.	Concerned Team Leader of Audit.	Assistant Director
2	To issue Audit report.	3 months from the date of completion of audit.	Concerned Assistant Director of the district.	Joint Director
3	Preparation of Audit Review Report for Rural Local Bodies.	Before the month of March of every year.	Director, Local Fund Accounts Audit.	Finance Department
4	Preparation of Audit Review Report. Urban Local Bodies.	Before the month of March of every year.	Director, Local Fund Accounts Audit.	Finance Department

ANNEXURE II

Directorate, Local Fund Accounts Audit

Name of the officer	Address	Phone no.& E-mail
Director, Local Fund Accounts Audit	Raigad Bhavan 7 th Floor, C.B.D.Belapur, Navi Mumbai 400 614	022/27563824 director@mah.gov.in
Jt. Director, Directorate of Local Fund Accounts Audit.		022/27572442 jd.directorate@mah.gov.in
Dy. Director, Directorate of Local Fund Accounts Audit.		022/27572442 dd.directorate@mah.gov.in
Asst. Director, (Administration)		022/27571391 ad.admin@mah.gov.in
Asst. Director, (Report)		022/27571391 ad.report@mah.gov.in
Asst. Director, (P.R.C.)		022/27571391 ad.prc@mah.gov.in
Asst. Director, (Computer)		022/27571391 ad.computer@mah.gov.in
Jt. Director, (Municipal Corporation Audit Branch)		610, Konkan Bhavan, 6 th floor, C.B.D.Belapur, Navi Mumbai - 400 614.
Dy. Director , (Municipal Corporation Audit Branch) (Sub Division-1)	ddmca1-mahalfa@mah.gov.in	
Dy. Director (MCA), (Municipal Corporation Audit Branch) (Sub Division-2)	ddmca2-mahalfa@mah.gov.in	
Dy. Director (MCA), Aurangabad (Sub Division-3)	Dy. Director (MCA), Local Fund Accounts Audit, Lekha Kosh Bhavan, 3 rd floor Collector Office compound, Fajilpura, Aurangabad – 431 001	0240/2950110 ddmca3-mahalfa@mah.gov.in

Konkan Division

Name of the office	Address	Phone no.& E-mail
Joint Director, Konkan Division	Joint Director, Local Fund Accounts Audit, 603, Konkan Bhavan, 6 th floor, C.B.D.Belapur, Navi Mumbai - 400 614.	022/27571580 jdkokan-mahalfa@mah.gov.in
Asst. Director, Thane	Asst. Director, Local Fund Accounts Audit Koshagar Bhavan, Second Floor, Collector Office Compound, Thane- 400 601.	022/25418121 adthane-mahalfa@mah.gov.in
Asst. Director, Raigad	Asst. Director, Local Fund Accounts Audit Shri Vishnu Siddharaj Building, 2 nd Floor, Alibagh, Raigad – 402 201.	02141/295109 adraigad-mahalfa@mah.gov.in
Asst. Director, Ratnagiri	Asst. Director, Local Fund Accounts Audit, Kulkarni Compound, Dr. Ambedkar Road, Ratnagiri – 415 612.	02352/221743 adratnagiri-mahalfa@mah.gov.in
Asst. Director, Sindhudurg	Asst. Director, Local Fund Accounts Audit Z.P. Building ,2 nd floor Oras budruk, Taluka Kudal, Sindhudurg – 416 812.	02362/228724 adsindhudurg-mahalfa@mah.gov.in
Asst. Director, Palghar	Asst. Director, Local Fund Accounts Audit Administrative Building A, Room no-10, Collector Office compound, Kolegaon, Tal.Dis-Palghar– 401 404.	02525/295451 adpalghar-mahalfa@mah.gov.in

Pune Divisions

Name of the office	Address	Phone no.& E-mail
Joint Director, Pune Division	Joint Director, Local Fund Accounts Audit, Room no 37, Third Floor, Koshagar Bhavan, Collector Office Compound, Pune – 411 001.	020/26120216 jdpune-mahalfa@mah.gov.in
Asst. Director, Pune	Asst. Director, Local Fund Accounts Audit, Room no 35, Third Floor, Koshagar Bhavan, Collector Office Compound, Pune – 411 001.	020/29510492 adpune-mahalfa@mah.gov.in
Asst. Director, Satara	Asst. Director, Local Fund Accounts Audit, Zilla Parishad Extention Building, 2 nd Floor, Satara – 413 501.	02162/237627 adsatara-mahalfa@mah.gov.in
Asst. Director, Sangli	Asst. Director, Local Fund Accounts Audit, Zilla Parishad Administrative Building, Miraj Road, Sangli - 416 416.	0233/2376602 adsangli-mahalfa@mah.gov.in
Asst. Director, Kolhapur	Asst. Director, Local Fund Accounts Audit, Zilha Parishad old Building, Nagala Park, Kolhapur – 416 001.	0231/2666708 adkolhapur-mahalfa@mah.gov.in
Asst. Director, Solapur	Asst. Director, Local Fund Accounts Audit, Zillha Parishad Building Compound, Solapur – 413 001.	0217/2722817 adsolapur-mahalfa@mah.gov.in

Nashik Division

Name of the office	Address	Phone no.& E-mail
Joint Director, Nashik Division	Joint Director, Local Fund Accounts Audit, Lekha Kosh Bhavan, 3 rd floor, Collector Office compound, Nashik – 422 001.	0253/2954333 jdnashik-mahalfa@mah.gov.in
Asst. Director, Nashik	Asst. Director, Local Fund Accounts Audit, Lekha Kosh Bhavan, 3 rd Floor, Collector Office compound, Nashik – 422 001.	0253/2955296 adnashik-mahalfa@mah.gov.in
Asst. Director, Ahmadnagar	Asst. Director, Local Fund Accounts Audit, 3 floor, Central Administrative Building, Savedi, Ahmadnagar - 414 003.	0241/2430024 adahmednagar-mahalfa@mah.gov.in
Asst. Director, Dhule	Asst. Director, Local Fund Accounts Audit, Plot no. 29, Garud Colony, Nakane Road, Deopur, Dhule – 424 002.	02562/220612 addhule-mahalfa@mah.gov.in
Asst. Director, Jalgaon	Asst. Director, Local Fund Accounts Audit, District Treasury Office, 1 st floor, Collector Office Compound, Jalgaon – 425 001.	0257/2220272 adjalgaon-mahalfa@mah.gov.in
Asst. Director, Nandurbar	Asst. Director, Local Fund Accounts Audit, Old Panchayat Samiti Building, Nandurbar – 425 412.	02564/223032 adnandurbar-mahalfa@mah.gov.in

Aurangabad Division

Name of the office	Address	Phone no.& E-mail
Joint Director, Aurangabad Division	Joint Director, Local Fund Accounts Audit, Lekha Kosh Bhavan, 3 rd floor Collector Office compound,Fajilpura Aurangabad – 431 001.	0240/2344016 jdaurangabad-mahalfam@mah.gov.in
Asst. Director. Aurangabad	Asst. Director, Local Fund Accounts Audit, Lekha Kosh Bhavan, 3 rd floor Collector Office compound, Fajilpura Aurangabad – 431 001.	0240/2365214 adaurangabad-mahalfam@mah.gov.in
Asst. Director, Latur	Asst. Director, Local Fund Accounts Audit, Central Administrative Building, 1 st floor, Hall no 3, Latur – 413 512.	02382/248549 adlatur-mahalfam@mah.gov.in
Asst. Director, Beed	Asst. Director, Local Fund Accounts Audit, Ganga Plaza,Near Surya Lawns, Cannol Road,Shahu Nagar, Beed - 431 122.	02442/230480 adbeed-mahalfam@mah.gov.in
Asst. Director, Jalna	Asst. Director, Local Fund Accounts Audit. Administrative Building, 2 nd Floor, Jalna – 431 213.	02482/225767 adjalna-mahalfam@mah.gov.in
Asst. Director, Osmanabad	Asst. Director, Local Fund Accounts Audit, Central Administrative Building, Hall No. 29, Osmanabad – 413 504.	02472/224068 adosmanabad-mahalfam@mah.gov.in
Asst. Director, Parbhani	Asst. Director, Local Fund Accounts Audit, Gore building,Shivaji Nagar, Parbhani – 431 401.	02452/221340 adparbhani-mahalfam@mah.gov.in
Asst. Director, Hingoli	Asst. Director, Local Fund Accounts Audit, District Treasury Office New Building, First Floor.South Side, Hingoli – 431 513.	adhingoli.mahalfam@mah.gov.in
Asst. Director, Nanded	Asst. Director, Local Fund Accounts Audit, Above Kavita Stationary, Jyoti Talkies Road, Shivajinagar, Nanded- 431 602.	02462/796489 adnanded-mahalfam@mah.gov.in

Amaravati Division

Name of the office	Address	Phone no.& E-mail
Joint Director, Amaravati	Joint Director, Local Fund Accounts Audit, Lekhakosh Bhavan, First Floor, Vidyapeeth Road, Near Prashaskiy Prashikshan Prabodhini, Amravati – 444 602.	0721/2668034 jdamravati-mahalfa@mah.gov.in
Asst. Director, Amaravati	Asst. Director, Local Fund Accounts Audit, Lekhakosh Bhavan, First Floor, Vidyapeeth Road, Near Prashaskiy Prashikshan Prabodhini, Amravati – 444 602.	0721/2668088 adamravati-mahalfa@mah.gov.in
Asst. Director, Akola	Asst. Director, Local Fund Accounts Audit, Dr. Panjabrao Deshmukh Krushi Vidyapith Campus, Pratishtan A- 4, gate No. 6, Opposite State Bank of India, National Highway No. 6, Krishi Nagar, Akola – 444 104.	0724/2256084 adakola-mahalfa@mah.gov.in
Asst. Director, Buldhana	Asst. Director, Local Fund Accounts Audit, Administrative Building, 1 st Floor, Hall No. 2, Opp. S.T. Stand, Buldhana – 443 001.	07272/244016 adbuldhana-mahalfa@mah.gov.in
Asst. Director, Washim	Asst. Director, Local Fund Accounts Audit, Behind Public Works Dept Office, Shri Vijay Pathak's Building, Civil Line, New I.U.D.P., Washim – 444 505.	07252/231166 adwashim-mahalfa@mah.gov.in
Asst. Director, Yavatmal	Asst. Director, Local Fund Accounts Audit, Jawaharlal Nehru Zillha Krida Bhavan, Godhani Road, Yavatmal - 445 001.	07232/243376 adyavatmal-mahalfa@mah.gov.in

Nagpur Division

Name of the office	Address	Phone no.& E-mail
Joint Director, Nagpur Division	Joint Director, Local Fund Accounts Audit, Lekha Kosh Bhavan, 3 rd Floor, Collector Compound, Civil Lines, Nagpur – 440 001.	0712/2560124 <a href="mailto:jd<sup>n</sup>agpur-mahalfa@mah.gov.in">jdⁿagpur-mahalfa@mah.gov.in
Asst. Director, Nagpur	Asst. Director, Local Fund Accounts Audit, Administrative Building No.2, B-wing, 4 th Floor, Civil Lines, Nagpur – 440 001.	0712/2560801 <a href="mailto:ad<sup>n</sup>agpur-mahalfa@mah.gov.in">adⁿagpur-mahalfa@mah.gov.in
Asst. Director, Wardha	Asst. Director, Local Fund Accounts Audit, Panchayat Samiti Wardha Compound, Old Building Of Zilha Parishad Health Department , Sevagram Road, Civil Lines, Wardha – 442 001.	07152/295873 <a href="mailto:ad<sup>w</sup>ardha-mahalfa@mah.gov.in">ad^wardha-mahalfa@mah.gov.in
Asst. Director, Bhandara	Asst. Director, Local Fund Accounts Audit, P.P. Lanjewar Building, Behind Zillha Madhyavarti Sahakari Bank, Plot -71 Bhandara – 441 904.	07184/254191 <a href="mailto:ad<sup>b</sup>handara-mahalfa@mah.gov.in">ad^bhandara-mahalfa@mah.gov.in
Asst. Director, Chandrapur	Asst. Director, Local Fund Accounts Audit, Lekha Kosh Bhavan, Third Floor, Collector Compound, Chandrapur – 442 401.	07172/256035 <a href="mailto:ad<sup>c</sup>handrapur-mahalfa@mah.gov.in">ad^chandrapur-mahalfa@mah.gov.in
Asst. Director, Gadchiroli	Asst. Director, Local Fund Accounts Audit, Shri Prashant Khevle Building, Behind Shivaji College, Near Rathi Home, Gadchiroli - 442 605.	07132/232976 <a href="mailto:ad<sup>g</sup>adchiroli-mahalfa@mah.gov.in">ad^gadchiroli-mahalfa@mah.gov.in
Asst. Director, Gondia	Asst. Director, Local Fund Accounts Audit, New Administrative Building, Second Floor, Room No-28, Jaystambh chowk, Civil Lines, Gondia - 441 601.	07182/233810 <a href="mailto:ad<sup>g</sup>ondia-mahalfa@mah.gov.in">ad^gondia-mahalfa@mah.gov.in

