



**GOVERNMENT OF MAHARASHTRA**

**PERFORMANCE BUDGET  
2022-2023**

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

**(PUBLICATION No. 6)**



**GOVERNMENT CENTRAL PRESS, MUMBAI  
2022**

**PERFORMANCE BUDGET  
2022-2023**

**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	Department of Goods and Service Tax (GST)
4	Maharashtra State Lottery
5	Government Insurance Fund, Directorate of Insurance Maharashtra
6	Directorate of Local Fund Accounts Audit



**INDEX**

<b>CHAPTER NO.</b>	<b>TITLE</b>	<b>PAGE NO.</b>
	Preface	(VII)
1	Brief Evolutionary Perspective	1
2	Organizational Structure	3
3	Duties & Responsibilities	5
4	Overview of working for F.Y.2022-23	8
5	Towards E- Governance	11
6	Appendices	
	I – Budget Estimates F.Y.2022-23	15
	II – Staffing Pattern	16
	III - Statistics of Women employees	17
7	Glossary of terms used	18



(VI)

(VII)

## PREFACE

**“The Accountability and transferancy” the two cordinal principles of good governance in democratic set up depend, for their observance on how well the public audit function is discharged.**

**Vinod Rai, former C & AG, India.**

The Directorate of Local Fund Accounts Audit is the Principal Auditor to the Panchayati Raj Institutions & Urban Local Bodies in the state of Maharashtra drawing its powers and functions mainly from the “Bombay Local Fund Act-1930” and its subsequent amendment. Apart from the institution of Local self government, the Directorate has been entrusted with the Audit of many prominent institutes prominently the 4 Agriculture universities in Maharashtra, University of Animal and Fishery Science and some 224 odd miscellaneous institutes. Thus Directorate of Local Fund Accounts Audit purview extends to the tune of 28849 institutions every year.

True to the purpose of audit, Directorate of Local Fund Accounts Audit plays its role in enforcing efficiency, accountability and transparency by pointing out misfeasance, malfeasance and overfeasance in functioning of Auditee institutions. It also helps to imbibe financial prudence and discipline through the Audit Review Report which is examined by the Panchayati Raj Committee of the State legislature.

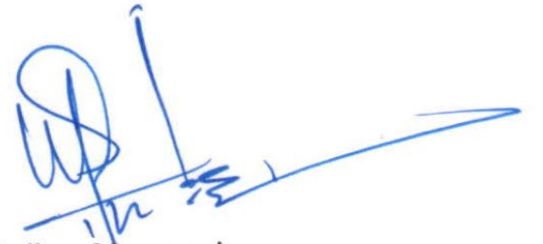
Directorate of Local Fund Accounts Audit has also endeavored to strengthen itself by modernizing its working and capacity building to achieve the objectives of E-governance envisioned in the E-governance policy of Govt. of Maharashtra. The Directorate has developed a web based system called **MAINS** (Maharashtra Audit Information Network System ) which has automated the Audit process of Zilla Parishad, Panchayat samiti, Municipal Councils, Municipal Corporations right from the phase of planning to issuing of the report. A separate web based system called L-cap (Local Fund Compliance of Audit Para) is developed to facilitate the Compliances by the Local bodies. Similarly a portal called **RAR** ( Review Audit Report) portal has been developed for compilation of Review Audit Report.

The Directorate of Local Fund Accounts Audit also strives to empower its Auditors, non audit staff as well as officers, through various online and offline training programs. It also revives technical guidance from the Comptroller & Auditor General of India, office for effective functioning. The recommendation and guidelines of various finance commission has also helped The Directorate of Local Fund Accounts to further improve and standardized its audit practices.

The Directorate has adopted AOL (Audit online system) for audit of Gram Panchayat accounts with special emphasis on grants of 14<sup>th</sup> & 15<sup>th</sup> Finance Commission since F.Y. 2020-21 on recommendation of Ministry of Panchayati Raj, Government of India. The directorate has achieved the target of auditing 20% Gram Panchayat Accounts on AOL for F.Y. 2019-20.and endeavors to achieve 100% audit of Gram Panchayat Accounts on AOL for F.Y. 2020-21.

The Government of Maharashtra has been assigning more and more institutes under the purview of Directorate of Local Fund Accounts Audit. It has also been assigned special audits whenever required. This not only highlights the credibility of Directorate of Local Fund Accounts Audit as an auditor but also its increasing role in present context.

Despite various resource constraints especially manpower in the ever expanding scope of its Audit, Directorate of Local Fund Accounts Audit has endeavored to display professional standards and expertise in the area of Govt. Audit. As a statutory Auditor to the institutes of Local self Government it not only acts as a watchdog but as a 'Friend, Philosopher and Guide' to them.



Madhav Nagargoje  
Director,

Directorate Local Fund Audit Accounts,  
Konkan Bhavan, Navi Mumbai





## Chapter 1

### A Brief Evolutionary Perspective

The Panchayati Raj Institutions in India envision a grass root Democracy with decentralized power structure and people's participation. In modern time the institutes of local self government evolved through various developments starting with Lord Mayo's resolution of Local self Government in 1870 and Lord Rippon's Resolutions of 1882 rightly called as 'Magna Carta of Local Self Govt.' The Constitution of India in its Directive Principle of state policy (Art 40) directs the state to take steps to make village Panchayat the units of Local self government. All the earlier efforts and reforms towards strengthening institutions Local self Govt. culminated into the 73<sup>rd</sup> Constitutional Amendment Act (1992) and 74<sup>th</sup> Constitutional Amendment Act (1992) conferring constitutional status, powers and authority to the PRIs and ULBs respectively.

Along with the development of the institutions of Local self Government there was a parallel development of machinery for auditing their accounts. The DLFAA, Maharashtra thus has evolved as a fully fledged statutory institution through various historical phases beginning as an external Audit branch of A.G. Mumbai in 1884 to audit the accounts of departments outside the jurisdiction of A.G. The Audit of Municipalities of Sindh and North Division was entrusted to this branch in 1894. The duties and responsibilities of the branch were expanded in 1907 to include other municipalities, District Local Board and Cantonment fund. The department was further reorganized in 1913 and was entrusted with audit of Taluka Local Boards, civil hospitals making it a true precursor to the DLFAA.

The Bombay Local Fund Act 1930 further strengthened the institution of Local Fund Audit making the Examiner the statutory Auditor for the Local Bodies, Municipalities, school Board and notified Area committees through Notification No. 7629 dated 23.03.1931 and Notification No. 9270 dated 02.11.1932.

In a significant move in 1958 the department was placed under the administrative control of the state Government from that of Comptroller & Auditor General of India w.e.f. 01.05.1958 *vide* F.D. Resolution No. TRA 1657-805-C-G-3, dated 30th April 1958 of the Govt. of Bombay. The Bombay Local Fund (Extension and Amt) Act 1960 redesignated the Examiner, Local Fund Accounts as the Chief Auditor, Local Fund Accounts. After the formation of the State of Maharashtra the dept. of Local Fund Audit was placed under the newly established Directorate of Accounts & Treasuries w.e.f. 1st January 1962.

The scope of the Local Fund Audit Dept. was further boarded in 1964 by bringing the Audit of Village Panchayat accounts under its purview from the purview of the District Collectorate.

The 73<sup>rd</sup> and 74<sup>th</sup> Amendment Acts significantly increased the duties and responsibilities of PRIs & ULBs. It also resulted in substantial increase in their financial resources, thereby it become necessary to create a separate directorate to audit the institutions of Local self government. Accordingly, the Directorate of Local Fund Accounts was created *vide* G.R. dated 28th May 2008 no. of FD no. seva. pra.20.08/pr.a.kra.79/2/koshaa-pra.-3. and the Chief Auditor was declared as the

head of the Directorate vide G.R. No. FD.No.seva-pra-20.08/pr.kra.197/kosha(pra-3) dated 01.08.2008.

The Audit of the Municipal Corporation was entrusted to the DLFAA vide GR FD no.sthanile-1010/pr.kr.26(b)/vimaprashasan dated 31.03.2011 on the recommendation of the 13<sup>th</sup> Finance Commission.

The directorate was revamped in 2011 with significant redesignations appropriate for the structure of a directorate vide G.R. No. FD.No. sevapra.2011 /pr. kra.71 /koshaa.prasha-3 dated 18.04.2011. The Directorate of Local Fund Accounts was renamed as the Directorate Local Fund Accounts Audit (DLFAA). The posts of the Chief Auditor, Joint Chief Auditor, Deputy Chief Auditor (Senior), Deputy Chief Auditor (Junior) were redesigned as Director, Joint Director, Deputy Director, Assistant Director respectively

\*\*\*\*\*

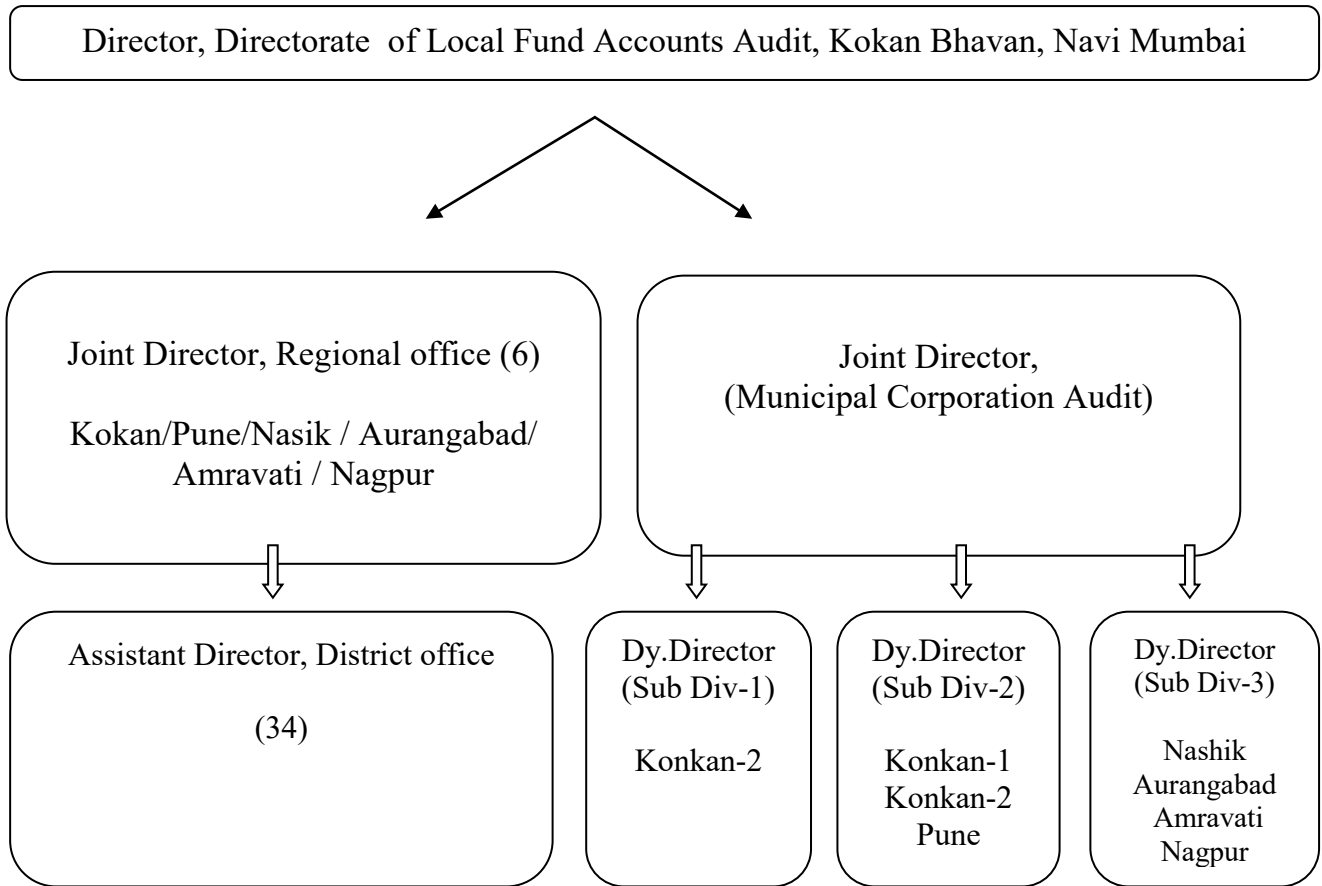
## Chapter 2

### Organizational structure :

The DLFAA functions under the administrative control of Finance department, Government of Maharashtra with its Head Quarter at Konkan Bhavan, Navi Mumbai and it is headed by the Director. It has six Regional offices at 6 Revenue divisions namely-Konkan, Pune, Nashik, Aurangabad, Amravati and Nagpur each headed by the Joint Director. The district office is headed by the Assistant Director. A separate wing under the control of Joint Director (Municipal Corporation Audit ) was created in 2012 *vide* G.R. No. FDNo.Seva.pra.2012/pr.kr.99/kosha(prasha-3) dated 06.10.2012 to undertake the audit of Municipal Corporations as per the recommendation of 13th Finance commission. The municipal corporation Audit wing is further divided into 3 sub divisions each headed by the Dy. Director.

The total sanctioned strength of DLFAA was revised *vide* G.R. No. No.Seva.pra.2020/pr.kr.14/kosha(prasha-3), dated 22.12.2021 The total sanctioned strength thus is 1419. Out of which the staff available for audit is 1108. Each Auditor creates 185 man–days every year.

**The Organizational structure:**



### Chapter 3

#### Duties and Responsibilities

#### A) Audit functions of DLFAA:

- 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 (3), Municipal Corporation Transport projects (6), Municipal Councils (243), Nagar Panchayats (132).
- iii. Audit of Agricultural Universities (4), Maharashtra Animal and Fishery Science University (1) and other Miscellaneous Institutes (224).
- iv. Conducts Special Audit as per the requirements under Rule No. 15 of Bombay Local Fund Audit Rule 1931.

#### The Regulatory Framework :

- i. The Zilla Parishads, Panchayat Samitis are audited as per the Bombay Local Fund Audit Rules, 1931, Bombay Local Fund Audit (Amendment) Ordinance, 2011, Office Manual of Local fund Accounts–1964 and G.R. of FD No. sthanile-1010/ Pr.Kr.26(b)/Vima Prashashanand, dt. 31.03.2011 as per Guidelines of 13th Finance commission.
- ii. The Village Panchayats are audited as per the Village Panchayat Act, 1958 and the Maharashtra Village Panchayat Audit Rules, 1961.
- iii. The Urban Local Bodies are audited as per the Municipal Corporation Act 1949, its subsequent amendment in 2011, Maharashtra Nagar Parishad Act 1965, and G.R. of FD No. sthanile-1010/ Pr.Kr.26(b)/ VimaPrashashanand, dt. 31.03.2011 as per Guidelines of 13th Finance commission.
- iv. The PESA village Panchayat are audited as per the GR No.PesaA-2017/pr.kra.144/ka-17, dated 04.10.2017.
- v. The Miscellaneous Institutes are audited as per the statute of the respective institutes.

#### The Institutes audited by the DLFAA

Sr. No.	Category	Type of Auditee Institute	No. of Institutions
1	PRI	Zilla Parishads	34
2		Panchayat Samitis	351
3		Village Panchayats	27824
4	ULB	Nagar Panchayats	132
5		Municipal Councils	243
6		Municipal Corporations	27
7		School Boards under Municipal Corporations	3
8		Municipal Corporation Transport Projects	6
9	Miscellaneous Institutions	Agriculture Universities	4
10		Maharashtra Animal and Fishery Sciences University	1
11		Other Miscellaneous Institutes	224
<b>Total</b>			<b>28849</b>

**Audit Procedure :**

The audit of designated institute for the preceding financial year is carried out in the next financial year with meticulous planning and timely execution throughout the year.

The transactions of month of March and any two random months are selected for detailed audit of Zilla Parishads, Panchayat Samitis and Municipal Councils, a cursory audit of financial transactions for remaining period is done.

The transactions of every month are audited for Village Panchayats.

The transactions of one month are audited in detail for Municipal Corporations and financial transactions for remaining period are 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.

The audit carried out by DLFAA is financial/compliance audit with special emphasis on Misappropriation, frauds or embezzlements.

**Misappropriation, frauds or embezzlements detected in the Audit Report issued by DLFAA :—**

Sr. No.	Particulars	2020-2021		2021-2022	
		Cases	Amount (Rs.)	Cases	Amount (Rs.)
1	Opening balance	38123	4194869141	39445	5156263212
2	New cases	3277	1074311624	419	239107814
<b>3</b>	<b>Total No. of cases</b>	<b>41400</b>	<b>5269180765</b>	<b>39864</b>	<b>5395371026</b>
4	Cases disposed of	1955	112917553	214	30984037
<b>5</b>	<b>Cases pending</b>	<b>39445</b>	<b>5156263212</b>	<b>39650</b>	<b>5364386989</b>

Note.—Information for the year 2021-2022 is upto the month of September 2021.

**B) Audit Review Reports :****I) Audit Review Report on the audit of Panchayati Raj Institutes :**

The Audit review report on PRIs is compiled by DLFAA on the basis of yearly audit reports of PRIs. The Report gives a comprehensive view of the financial position of the Panchayati Raj Institutions with special focus on serious omissions and irregularities. This Report is submitted to the Rural Development Department by DLFAA which is then placed before the Legislature by the Rural Development Department every year. The Audit Review Report of PRIs for the year 2017-2018 has been approved by the State Legislature and the Audit Review Report of PRIs for the year

2018-2019 is submitted to the Rural Development Department. The preparation of the Audit Review Report for the year 2019-2020 is in progress.

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

Similarly, DLFAA prepares the Audit Review Report of the Urban Local Bodies giving a comprehensive view of their financial working with special focus on serious omissions and irregularities. This report is submitted by DLFAA to the Urban Development Department which in turn places it before the State Legislature. The Audit Review Report of the Urban Local bodies for the year 2013-2014 is placed before the State Legislature. The work of preparation of the Audit Review Report for 2014-15 is in progress.

\*\*\*\*\*



**Chapter 4**  
**Overview of working for F.Y.2022-23**

**A) Quantum of work for F.Y. 2022-2023 :**

(Including Audit in arrears)

Sr.	Institutes	Status of audit for F.Y. 2021-22 *	Regular audit for the F.Y.2022-23
1	Zilla Parishads (Departments)	405	406
2	Panchayat Samitis	283	351
3	Municipal Councils	288	243
4	Nagar Panchayats	156	132
5	Municipal Corporations	106	27
6	Municipal Corporation Transport Projects	23	6
7	Municipal Corporation School Boards	3	0
8	Agriculture Universities	5	4
9	Veterinary & Fishery Science Universities	3	1
10	Miscellaneous Institutions	505	224
<b>Total</b>		<b>1777</b>	<b>1394</b>

\*Note.—Information for the year 2021-22 is up to the month of September 2021.

**B) Quantum of work in respect of Village Panchayats for F.Y. 2022-23:-**

The DLFAA Audits the Village Panchayats having annual income more than Rs.25,000/- Audit of one year is treated as one unit.

The regular audit of 27824 village Panchayat units for the year 2020-21 is in progress and pending audit of 860, 1955, 5034, 10168 and 14341 village panchayats units for 2015-16, 2016-17, 2017-18 , 2018-19 and 2019-20 is also undertaken along with the regular audit. It will be completed up to June 2022 .

**Annual income wise break up of Village Panchayats to be audited:**

<b>Sr. No.</b>	<b>Annual Income of Village Panchayat</b>	<b>Number of Gram Panchayats to be audited in 2022-2023</b>
1	Income from Rs. 25,000/- to Rs. 5,00,000/-	9038
2	Income from Rs. 5,00,000/- to Rs. 25,00,000/-	13299
3	Income above Rs. 25,00,000/-	5487
	<b>Total</b>	<b>27824</b>

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

No audit fee is charged for audit of Institutions covered under the provisions of the Bombay Local Fund Act 1930, its subsequent amendments and Maharashtra Village Panchayat Audit Rules, 1961. However a paid audit is also conducted for the miscellaneous institutes as directed by the Government of Maharashtra whenever necessary. This fee is charged as per the finance department memorandum No. sankirn 2019 / pra.kra..39 / kosha Prasha-4, Dated 02.08.2019.

There are 67 Institutes for which audit fees is charged. However DLFAA has not received the total audit fees charged from these institutes.

**Audit fees out standing with various Institutes****(Amount in Rs.)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>2020-2021</b>	<b>2021-2022</b>
1	Number of Institutions	67	66
2	Opening Balance of outstanding fees ( in Rs.)	19329069	18913725
3	Fees due for recovery for the Audit during the year ( in Rs.)	4815402	10652468
4	<b>Total fees of the Audit ( in Rs.)</b>	<b>24144471</b>	<b>29566193</b>
5	Fees recovered ( in Rs.)	5230746	975001
6	<b>Balance ( in Rs.)</b>	<b>18913725</b>	<b>28591192</b>

Note.—Information for the year 2021-2022 is up to the month of September 2021.

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

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

**Status of Special Audit during F.Y. 2020-21 and 2021-22 :-**

<b>Sr. No.</b>	<b>Particulars</b>	<b>2020-2021</b>	<b>2021-2022</b>
1	Units for Special Audit	09	04
2	Man days utilized	424	319

Note.—Information for the year 2021-2022 is up to the month of September 2021.

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

Special Audit is conducted for Village Panchayat Accounts 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. It is conducted on a proposal of District Collector or Panchayat Samiti or standing Committee of Zilla Parishad to that effect.

**Status of Special Audit of Village Panchayats during F.Y. 2020-21 and 2021-22 :-**

<b>Sr. No.</b>	<b>Particular</b>	<b>2020-2021</b>	<b>2021-2022</b>
1	Units of Special Audit	0	153
2	Man days utilized	0	105

Note.—Information for the year 2021-2022 is up to the month of September 2021.

\*\*\*\*\*

## Chapter 5

### Towards E-governance

The Government of Maharashtra adopted an E-governance policy in 2011 for bringing in greater efficiency accountability and transparency in the government machinery. Accordingly DLFAA has taken various measures to achieve the objectives of the policy.

#### 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 disseminating information such as History, duties and responsibilities, Regular framework, Acts and manuals, Citizen Charter. Seniority lists, vacancies, transfer and promotion orders, information under RTI.

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

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

This web based application is developed with the help of NIC, Pune to automate the audit processes and generate database of audit objections. 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 :—

- It covers pre audit, monitoring when the audit objections are being prepared and post audit compliance.
- Online functions regarding Audit Scheduling, Audit objections 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 uploading to the system.
- Before uploading data (Audit objections) 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 Mantralay, Mumbai.
- In order to accept review of Audit objections by local bodies the L-CAP portal has been activated.
- To prepare the Audit Review Report of the Panchayati local bodies RAR portal has been activated.

- The MAINS system developed by the Directorate, Local Fund Audit, State of Maharashtra. L-CAP portal for approval of compliance of paragraph by local bodies as well as SMS facility has been implemented in RAR portal for preparation of article examination review report on accounts of Panchayati Raj Institutions.

- **E-SIGN**

Through the MAINS system advance notices, office orders, annual audit report, half-margin letter, etc. are generated and issued with e-signature and communicated electronically to the concerned self local bodies from 14/10/2021.

- **L-CAP (LOCAL FUND COMPLIANCE OF AUDIT PARA) :-**

The portal has been made available on MAINS system through NIC, Pune., The Zilla Parishads and Panchayat samities are required to submit their compliances through the portal for the audit objections pending since 2013-14. According to the prescribed procedure on MAINS system, Joint director and Assistant director, Local Fund Audit Dept. are required to take action on compliance obtained online.

The L-CAP portal was implemented on pilot basis in 12 districts. The L-CAP Portal was further adopted in all the districts from 01st November 2019.

Training has been imparted to the Zilla Parishad staff in co-ordination with NIC, Pune and accordingly the compliance of the pending objections is being received by the Local Fund Audit office through L-CAP PORTAL.

- **Audit Online system (AOL):**

The Ministry of Panchayati Raj organized a video conferencing with all the states on 15th April 2020 to discuss the way forward and roll out of audit online application for auditing Gram Panchayat account with special emphasis on recommendation on 14<sup>th</sup> Finance commission. Accordingly the AOL system was adopted by the state of Maharashtra in F.Y.2020-21.

Audit Online is one of the generic and open source applications developed as a part of Panchayat Enterprise Suite (PES) under e-panchayat Mission Mode Project (MMP) initiated by the Ministry of Panchayati Raj (MoPR). Audit Online facilitates the financial audit of accounts at all the three levels of Panchayats viz District, Block and Village Panchayats, Urban Local Bodies (ULB) and Line department by Auditors (State AG/LFA). Audit Online facilitates recording details for both Internal and External Audit as per the defined process. The software not only facilitates the online and offline audit of accounts but also serves the purpose of

maintaining the past audit records of the auditee with associated list of the auditors and audit team involved in the audit and acts as a good financial audit tool and improves transparency & accountability. Also the information is available in public domain and for usage by other PES applications.

The 100 percent audit of the funds received by the Gram Panchayats under the 14th and 15th Finance Commission for the financial year 2020-21 is to be completed by March 2022 and the audit report is to be published on the Audit Online system accordingly. The audit of Gram Panchayats has been undertaken from 13/12/2021.

\*\*\*\*

**Chapter 6**  
**APPENDIX - 1**  
**Budget Estimates for F.Y. 2022-23**  
**(Rs. In thousands )**

Particular	Actuals 2020-2021			Budget Estimates 2021-22			Revised Estimates 2021-22			Budget Estimates 2022-23		
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	Total
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>8</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>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>01 Salaries</b>	864561	0	864561	991167	0	991167	991167	0	991167	1084124	0	1084124
<b>02 Wages</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>03 Overtime Allowances</b>	95	0	95	432	0	432	151	0	151	392	0	392
<b>06 Telephone, Electricity and Water charges</b>	2112	0	2112	3318	0	3318	3318	0	3318	3318	0	3318
<b>10 Contractual services</b>	341	0	341	11129	0	11129	11129	0	11129	11129	0	11129
<b>11 Domestic Travel Expenses</b>	7773	0	7773	21514	0	21514	16136	0	16136	22123	0	22123
<b>13 Office Expenses</b>	17685	0	17685	27958	0	27958	16609	0	16609	25858	0	25858
<b>14 Rents, Rates and Taxes</b>	5744	0	5744	9000	0	9000	8100	0	8100	7452	0	7452
<b>16 Publications</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>17 Computer Expenses</b>	4881	0	4881	17985	0	17985	11142	0	11142	18884	0	18884
<b>24 Petrol, Oil and Lubricants</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>28 Professional Services</b>	30	0	30	50	0	50	43	0	43	50	0	50
<b>Total - 098, Local Fund Audit</b>	903222	0	903222	1082553	0	1082553	1057795	0	1057795	1173330	0	1173330

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

**APPENDIX - 2**  
**Staffing Pattern**

Sr. No.	Designation	Category	Pay Scale (Pay band + Grade pay)	Sanctioned posts	Posts filled (Sep. 2021)
1	Director	Director	S-29131100-216600	1	1
2	Joint Director	Joint Director	S-2578800-209200	8	5
3	Deputy Director	Senior Gr. A	S- 2367700-208700	4	2
4	Assistant Director *	Junior Gr. A	S-2056100-177500	57	50
5	Audit Officer	Gr. B (Gazetted)	S-1644900-142400	67	48
6	Assistant Audit Officer	Gr. B (Gazetted)	S-1541800-132300	161	133
7	Sr. Auditor	Gr.C	S-1335400-112400	203	192
8	Jr. Auditor	Gr.C	S-1029200-92300	620	495
9	Steno (Sr.)	Gr.C	S-1541800-132300	1	1
10	Steno (Jr.)	Gr.C	S-1438600-122800	7	3
11	Audit Clerk	Gr.C	S-619900-63200	153	127
				1282	1057
12	Driver	Gr.C	S-619900-63200	42	4
13	Naik / Daftari / Roneo operator	Gr.D	S-316600-52400	20	13
14	Peon	Gr.D	S-115000-47600	75	38
15	Watchman	Gr.D	S-115000-47600	0	0
				137	55
		Total		<b>1419</b>	<b>1112</b>

As per Finance Department GR no. Sevapra-2020 / Q.No.14 / Kosha Prasha-3, dated 22.12.2021, revised structure of Directorate of Local Fund Audit has been approved. In this structure 1282 regular posts have been sanctioned and the category of driver, Naik / Daftari / Ronio, Peon has been declared as dead category. The service of the employees working in this post is to be classed in the supernumerary post and after the vacancy is to be filled by external system.



**APPENDIX - 3**

**Statistics of Women employees**

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 (GAZ)	2020-2021	59	41	18	0	0	0	-
		2021-2022	59	45	14	0	0	0	-
2	Group B (GAZ)	2020-2021	183	165	18	0	0	0	-
		2021-2022	175	153	11	0	0	0	-
3	Group C	2020-2021	869	652	217	0	0	1	The complaint against Mr. K. A. Ingole in this regard is Sub-Judiced.
		2021-2022	827	618	210	0	0	0	-
4	Group D	2020-2021	54	48	7	0	0	0	-
		2021-2022	51	44	7	0	0	0	-
Total		2020-2021	1165	905	260	0	0	1	-
		2021-2022	1112	859	253	0	0	0	-

**Note.—Information for the year 2021-2022 is up to the month of September 2021.**

**Chapter 7****Glossary of terms used**

Sr. No (1)	Abbreviation (2)	Terms (3)
1	A & T	Accounts & Treasuries
2	AOL	Audit Online system
3	CAG	Comptroller & Auditor General of India
4	Director (LF)	Director (Local Fund)
5	DLFAA	Directorate of Local Fund Accounts Audit
6	FD	Finance Department
7	GAD	General Administration Department
8	GR	Government Resolution
9	L-CAP	Local Fund Compliance of Audit Para
10	LFA	Local Fund Accounts
11	Mahalfa	Maharashtra Local Fund Audit
12	MAINS	Maharashtra Audit Information Network System
13	PRIs	Panchayati Raj Institutions
14	RAR	Review Audit Report
15	RDD	Rural Development department.
16	ULBs	Urban Local Bodies