



सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

PERFORMANCE BUDGET

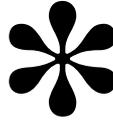
2026-2027

FINANCE DEPARTMENT

(DIRECTORATE OF LOCAL FUND

ACCOUNTS AUDIT)

(PUBLICATION No. 6)



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(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

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PREFACE

“The Accountability and Transparency” the two cardinal 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. The Director, Local Fund Audit Department has been declared as the Statutory Chief Auditor Under section 3 (1) (a) of The Maharashtra Local Fund Audit Act-1930(Modified upto 25/04/2013) and drawing its powers and functions.

Panchayati Raj institutions include 34 Zilla Parishads, 351 Panchayat Samiti, 27943 Gram Panchayats. Urban local self-government institutions include 147 Nagar Panchayats, 247 Municipal Council, 29 Municipal Corporations, 6 Municipal Corporation Transport Undertakings etc. Apart from local self-government bodies, the Directorate has been entrusted with the audit of several major institutions. Which mainly includes four agricultural universities (internal 256 institutions), one Animal and Fisheries Sciences University (internal 16 institutions) and 230 various miscellaneous institutions in Maharashtra.

Total 1420 Posts sanctioned under Local Fund Audit Directorate out of which 942 posts are filled. A total of 1,16,683 audit man-days are available/sanctioned to Zilla Parishad, Panchayat Samiti, Gram Panchayat, Municipal Councils, Nagar Panchayats, Miscellaneous Institutions and Agricultural Universities as per available posts. 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 and irregularities 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. An audit review report is prepared for submission to the Panchayati Raj Committee through the Directorate based on the salient points in the regular audit report. This report helps the committee to carry out the functioning of the local self-government bodies effectively.

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 Parishads, Panchayat samitis, Municipal Councils, Nagar Panchayats, & Municipal Corporations right from the phase of planning to issuing of the 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 receives technical guidance from the Comptroller & Auditor General of India, office for effective functioning. The recommendations and guidelines of various finance commissions have also helped the Directorate of Local Fund Accounts to further improve and standardized its audit practices.

No audit fees are levied for audit of organizations covered under the provisions of The Maharashtra Local Fund Audit Act - 1930, and The Maharashtra Village Panchayat (Audit of Accounts) Rules 1961. However, out of the total 235 institutions, fees are levied for the audit of 71 miscellaneous institutions as per the Finance Department’s Circular No. Miscellaneous-2019/Pra. No.39/kosha prasha- 4, dated 02 August 2019.

The Directorate has adopted AOL (Audit online system) for audit of Gram Panchayat accounts with special emphasis on grants of 14th & 15th Finance Commission since F.Y. 2020-21 on

(VIII)

recommendation of Ministry of Panchayati Raj, Government of India. Accordingly, **The Directorate has achieved the target of completing 98.90% Audit of Grampanchayat accounts on AOL (Audit Online System) for Financial Year 2023-24. The Directorate has achieved the 37.10% Audit of Grampanchayat on AOL (Audit Online System) for Financial Year 2024-25 till Date 10th February 2026.**

Apart from the institutions under the scope of Directorate of Local Fund Audit, the responsibility of auditing the Schemes of other institutions is entrusted to this department from time to time by the government. Also, The Directorate of Local Fund Accounts Audit is authorized by the Government to carry out special audits of various institutions under The Government of Maharashtra, whenever required. This not only underlines the credibility of the Local Fund Audit Directorate as an auditor but also its growing role in the current 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 an auditor but as a 'Friend and Guide' to them.



NILESH RAJURKAR,
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Local Fund Accounts Audit,
Maharashtra State, 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 times 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 73rd Constitutional Amendment Act (1992) and 74th 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 23rd March 1931 and Notification No. 9270, dated 02nd November 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 May 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. 01st 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 73rd and 74th Amendment Acts significantly increased the duties and responsibilities of PRIs & ULBs. It also resulted in substantial increase in their financial resources, thereby it becomes 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 of FD No. seva. pra.20.08/ pra.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 01st August 2008.

The Audit of the Municipal Corporations was entrusted to the DLFAA *vide* GR FD No.sthanile-1010/pr.kr.26(b)/vimaprashasan, dated 31st March 2011 on the recommendation of the 13th 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 18th April 2011. The Directorate of Local Fund Accounts was renamed as **the Directorate Local Fund Accounts Audit (DLFAA)**. The Post 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.

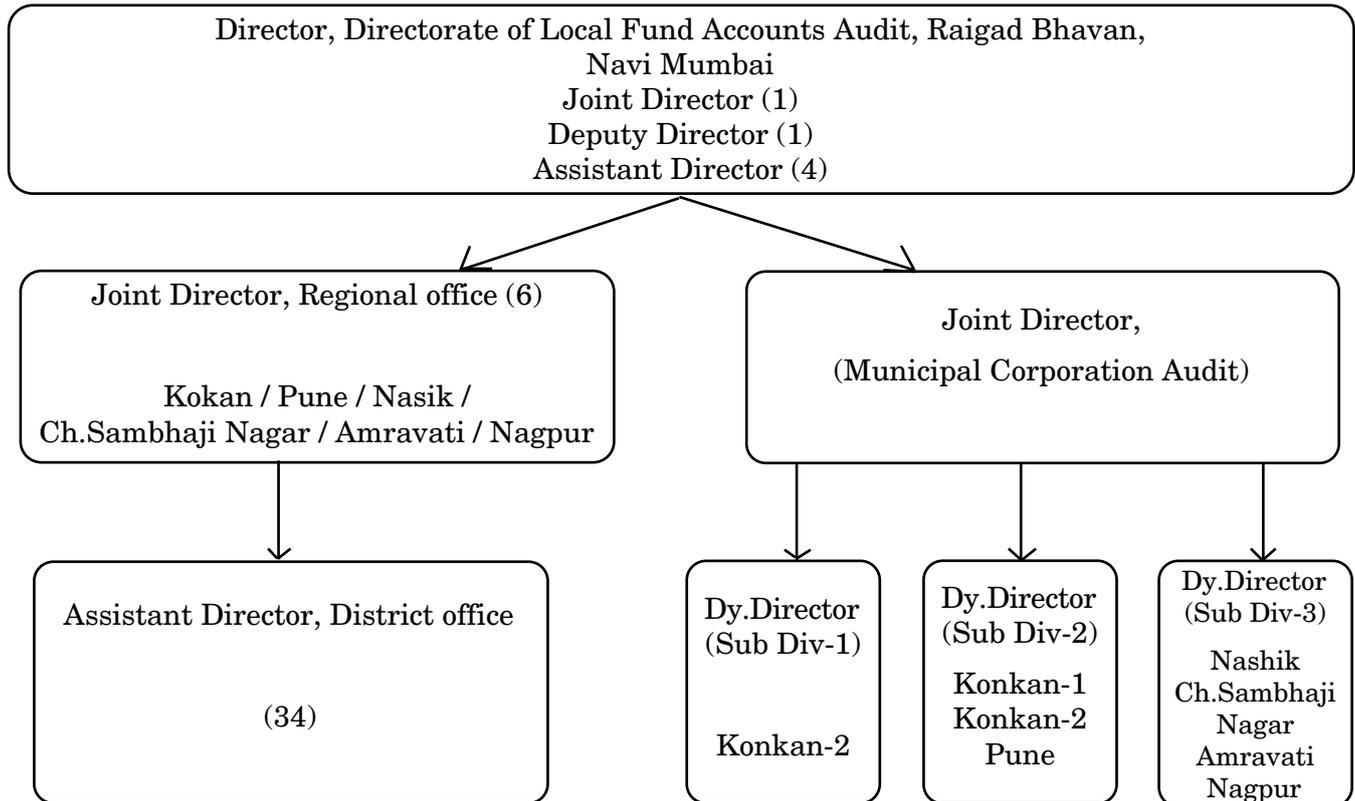
CHAPTER 2

Organizational Structure

The DLFAA functions under the administrative control of Finance department, Government of Maharashtra with its Head Quarter at Raigad Bhavan, Navi Mumbai and its headed by the Director. It has six regional offices at 6 Revenue divisions namely- Konkan, Pune, Nashik, Ch.Sambhaji nagar, Amravati and Nagpur each headed by the **Joint Director** and 34 district office which is headed by the **Assistant Director**. The Directorate conducts Annual Inspection of the six regional offices every year and Regional office conducts Annual Inspection of districts level office.

A separate wing under the control of Joint Director (Municipal Corporation Audit) was created in 2012 *vide* G.R. No. FD No.Seva.pra.2012/pr.kr.99/kosha (prasha-3), dated 23rd February 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. Seva.pra. 2020/ pra.kr.14/ kosha(prasha-3), dated 22nd December 2021. The total sanctioned strength thus is 1420. Out of which the staff available for audit is 1108. Each Auditor creates 185 man-days every year.

The Organizational Structure:

CHAPTER 3

Duties & 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 (27,943).
- ii. Audit of all Urban Local Bodies in the State which includes Municipal Corporations (29), Municipal Corporation Transport projects (6), Municipal Councils (247), Nagar Panchayats (147).
- iii. Audit of Agricultural Universities (4) internal institutes (256), Maharashtra Animal and Fishery Science University (1) internal institutes (16) and other Miscellaneous Institutes (230).
- iv. Under Rule No.15 of Bombay Local Fund Audit rules, 1931 to conduct a special audit as per the guidance given in Finance Department Government circular No. sankeerna-2017/P.N.36/ Treasury Prasha, dt. 30th May 2017 regarding precautions to be taken before ordering a special audit.

The Regulatory Framework:

- i. The Zilla Parishads, Panchayat Samitis are audited as per Maharashtra Local Fund Act, 1930 (Amendment 2013), the Bombay Local Fund Audit Rules, 1931, Office Manual of Local fund Accounts - 1964, G.R. of Finance Department No. sthanile-1010/ Pr.Kr.26(b)/Vima Prasha, dt. 31st March 2011 and as per Guidelines of Central Finance commission, The Maharashtra Zilla parishad and Panchayat Samite Act, 1961 and Maharashtra Zilla Parishad and Panchayat Samiti Account Code, 1968.
- ii. The Village Panchayats are audited as per the Village Panchayat Act, 1958 and the Maharashtra Village Panchayat Taxes and Fees Rules 1960, The Maharashtra Village Panchayat (Audit) Rules, 1961 and Maharashtra Village Panchayat Accounting Code 2011.
- iii. The Urban Local Bodies are audited as per the Municipal Corporation Act, 1949, its subsequent amendments, G.R. of Finance Department No. sthanile-1010/ Pr.Kr.26(b)/ Vima Prasha, dt. 31st March 2011, Maharashtra Nagar Parishads, Nagar Panchayats Industrial Development Act, 1965, its subsequent amendments and as per Guidelines of Central Finance Commission.
- iv. The PESA village Panchayat are audited as per the Department of Tribal Development GR No.PESA-A2017/pra.kra.144/ka-17, dated 04th October 2017.
- v. The Miscellaneous Institutes are audited as per the act of respective institutes and government financial rules.

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	27943
4	ULB	Nagar Panchayats	147
5		Municipal Councils	247
6		Municipal Corporations	29
7		Municipal Corporation Transport Projects	6
8	Miscellaneous Institutions	Agriculture Universities	4 (256 Institutes)
9		Maharashtra Animal and Fishery Sciences University	1 (16 Institutes)
10		Other Miscellaneous Institutions (including Metropolitan Region Development Authorities)	230
		Total	28992

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 & 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 conducted by the Directorate, Local Funds Audit Department is a financial/compliance audit with special emphasis on embezzlement, misappropriation or fraud.

Annual Audit Planning :-

The Annual planning for the audit of the organizations audited by Local Fund audit Department as follows :—

1. Months of July to September :- Zilla Parishad and Panchayat Samiti
2. Month of October to April :- Gram Panchayat
3. Month of May :- Nagarpalika and Nagar Panchayat
4. Month of June :- Miscellaneous Institutions

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

The Audit Review Report on the Panchayati Raj Institutions is prepared by the Directorate of Local Fund Audit on the basis of the annual audit reports of the Panchayati Raj Institutions. 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 2020-21 has been approved by the State Legislature.

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 2014-2015 is placed before the State Legislature. The work of preparation of the Audit Review Report for 2015-16 is in progress.

CHAPTER 4

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)

<https://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)

<https://mahalfa.maharashtra.gov.in/MAINSV5/Home.aspx>

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.
- In order to accept review of Audit objections by local bodies the L-CAP portal has been activated.
- The MAINS system developed by the Directorate, Local Fund Audit, State of Maharashtra.

(iii) E-SIGN

Through the MAINS system developed by Directorate of Local Fund Audit, Maharashtra State, advance audit notices letters, office orders, annual audit report, interim letter, etc. are created by e-signature to concerned local bodies.

(iv) 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. Zilla Parishad, Panchayat Samiti offices in all districts have started the process of submission of pending paragraphs for the audit year 2013-2014 to the Local Fund Audit Office through L-CAP PORTAL. Training has been imparted to the Zilla Parishad staff in coordination with NIC, Pune and accordingly the compliance of the pending objections is being received by the Local Fund Audit office through L-CAP PORTAL.

(v) 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 14th 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.

CHAPTER 5
APPENDIX - 1

Budget Estimates (Rs. In thousands)

Particular	Actuals 2024-2025			Budget Estimates 2025-26			Revised Estimates 2025-26			Budget Estimates 2026-27		
	Committed	Scheme	Total	Committed	Scheme	Total	Committed	Scheme	Total	Committed	Scheme	Total
1	2	3	4	8	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) Director, Local Fund Audit (20540111) *(committed)												
01 Salaries	1041829	0	1041829	1242676	0	1242676	1054458	0	1054458	1242676	0	1242676
02 Wages	0	0	0	0	0	0	0	0	0	0	0	0
03 Overtime Allowances	23	0	23	25	0	25	25	0	25	20	0	20
06 Telephone, Electricity and Water charges	2471	0	2471	3318	0	3318	2806	0	2806	3318	0	3318
10 Contractual services	18033	0	18033	15000	0	15000	26540	0	26540	27704	0	27704
11 Domestic Travel Expenses	13733	0	13733	23232	0	23232	16262	0	16262	22041	0	22041
13 Office Expenses	16638	0	16638	25000	0	25000	20000	0	20000	25750	0	25750
14 Rents, Rates and Taxes	6507	0	6507	9381	0	9381	9381	0	9381	9381	0	9381
16 Publications	0	0	0	0	0	0	0	0	0	0	0	0
17 Computer Expenses	20452	0	20452	21014	0	21014	18913	0	18913	21644	0	21644
24 Petrol, Oil and Lubricants	0	0	0	3500	0	3500	2800	0	2800	3850	0	3850
28 Professional Services	15	0	15	50	0	50	30	0	30	32	0	32
Total - 098, Local Fund Audit	1119701	0	1119701	1343196	0	1343196	1151215	0	1151215	1356416	0	1356416

APPENDIX - 2

Staffing Pattern

Sr. No.	Designation	Category	Pay Scale (Pay matrix)	Sanctioned posts	Posts filled (Sept. 2025)	Vacant Post (sept. 2025)
1	Director	Director	S-29 131100-216600	1	1	0
2	Joint Director	Joint Director	S-25 78800-209200	8	7	1
3	Deputy Director	Senior Gr. A	S-23 67700-208700	4	4	0
4	Assistant Director	Junior Gr. A	S-20 56100-177500	57	38	19
5	Audit Officer	Gr. B (Gazetted)	S-16 44900-142400	67	52	15
6	Assistant Audit Officer	Gr. B (Gazetted)	S-15 41800- 132300	161	119	42
7	Sr. Auditor	Gr.C	S-13 35400-112400	203	189	14
8	Jr. Auditor	Gr.C	S-10 29200-92300	620	405	215
9	Steno (Sr.)	Gr.C	S-15 41800-132300	1	1	0
10	Steno (Jr.)	Gr.C	S-14 38600-122800	7	2	5
11	Audit Clerk	Gr.C	S-6 19900-63200	153	81	72
				1282	899	383
12	Driver	Gr.C	S-6 19900- 63200	43	2	41
13	Naik / Daftary / Roneo operator	Gr.D	S-3 16600-52400	20	12	8
14	Peon	Gr.D	S-1 15000-47600	75	29	46
15	Watchman	Gr.D	S-1 15000-47600	0	0	0
				138	43	95
		Total		1420	942	478

As per Finance Department GR No. Sevapra-2020 / Pra.No.14 / Kosha Prasha-3, dated 22nd December 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/Roneo, 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	Group A (GAZ)	2024-2025	45	35	10	0	0	0	-
		2025-2026	50	38	12	0	0	0	-
2	Group B (GAZ)	2024-2025	172	144	28	0	0	0	-
		2025-2026	171	150	21	0	0	0	-
3	Group C	2024-2025	687	482	205	0	0	0	-
		2025-2026	680	496	184	0	0	0	-
4	Group D	2024-2025	41	36	5	0	0	0	-
		2025-2026	41	37	4	0	0	0	-
Total		2024-2025	945	697	248	0	0	0	-
		2025-2026	942	721	221	0	0	0	-

Note: Information for the year 2025-2026 is up to the month of September 2025.

CHAPTER 6

Glossary of terms used

Sr. No	Abbreviation	Terms
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