

**Madhya Pradesh Sthaniya Nidhi Sampariksha Adhiniyam,
1973**

43 of 1973

[25 September 1973]

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SCHEDULE 1 :- SCHEDULE I

**Madhya Pradesh Sthaniya Nidhi Sampariksha Adhiniyam,
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43 of 1973

[25 September 1973]

An Act to make provision for, and to regulate audit of, local funds under the management or control of local authorities, in the State of Madhya Pradesh and funds of certain other corporate and non-corporate bodies. Be it enacted by the Madhya Pradesh Legislature in the Twenty-fourth year of the Republic of India as follows :- 1. Received the assent of the Governor on the 25th September, 1973; assent first published in the Madhya Pradesh Gazette (Extraordinary), dated the 1st October, 1973.

1. Short Title, Extent And Commencement :-

(1) This Act may be called the Madhya Pradesh Sthaniya Nidhi Sampariksha Adhiniyam, 1973.

(2) It extends to the whole of Madhya Pradesh.

(3) It shall come into force on such date¹ as the State Government may, by notification, appoint.

1. W.e.f. 1-11-1973 vide Notification No. D. 2052-2812-IV-Ni-3-73, published in M.P. Rajpatra (Asadharan) dated 1-11-1973.

2. Definitions :-

In this Act, unless the context otherwise requires,-

1[(a) "Audit" includes detailed audit, special audit, resident audit and such other audit as the State Government may, from time to time, specify];

(b) "Auditor" means the Director and includes all other officers appointed under Section 3 to assist him;

(c) "detailed audit" means an audit of accounts for the whole year;

(d) "Director" means the Director, 1[Local Fund Audit] appointed under Section 3 and includes an officer on whom powers of Director are conferred under sub-section (4) of the said section;

(e) "local authority" means a Municipal Corporation, Municipal Council, Notified Area Committee, Town Improvement Trust, Gram Panchayat, Janpad Panchayat, Zila Panchayat, and Agricultural Produce Market Committee, or any other authority legally entitled to, or entrusted by the State Government with, the control or management of a municipal or local fund;

(f) "local fund" means any fund to the control and management of which a local authority is legally entitled and includes the proceeds of any cess rate, duty or tax which such authority is legally entitled to impose and any property vested in such authority;

(g) "Principal Officer" means,-

(i) in the case of a Municipal Corporation, the Municipal Commissioner;

(ii) in the case of a Municipal Council or a Notified Area Committee, the President;

(iii) in the case of a Town Improvement Trust, the Chairman; (iv) in the case of a Gram Panchayat, the Sarpanch;

(v) in the case of Janpad Panchayat, the President;

(vi) in the case of a Zila Panchayat, the Chairman;

(vii) in the case of an Agricultural Produce Market Committee, the Chairman; and

(viii) in the case of any other local authority such office-bearer or officers thereof as the State Government may, by notification, specify in this behalf;

(h) "special audit" means an audit of account pertaining to a specified item or series of items requiring thorough examination.

2[(i) "resident audit" means concurrent or pre-audit of expenditure and review of receipts].

1. Substituted by M.P. Act No. 20 of 1979.

2. Inserted by M.P. Act No. 20 of 1979.

3. Appointment Of Audit Authorities And Other Officers :-

(1) There may be appointed a person to Director, 1[Local Fund Audit], and the following category of officers to assist him, namely :-

(a) Deputy Director, 1[Local Fund Audit];

(b) Assistant Director, 1[Local Fund Audit];

(c) Senior Auditor, 1[Local Fund Audit]; and

(d) Assistant Auditor, 1[Local Fund Audit];

(2) The Director, the Deputy Director, and the Assistant Director, 1[Local Fund Audit], shall be appointed by the State Government and the other officers referred to in sub-section (1) shall be appointed by the State Government as it may direct.

(3) The person appointed under sub-section (2) shall within such areas as the Appointing Authority may specify, exercise such powers and perform duties as may be conferred or imposed on him by or under this Act.

1[(4) The State Government may, by notification, confer upon any officer not below the rank of an Assistant Director of Local Fund Audit all or any of the powers of the Director under Sections 8, 9, 10 and 11 subject to such restrictions and conditions as may be

specified in the notification.]

Table

(1)	(2)	(3)
1.	Assistant Director, Local Fund Audit, Madhya Pradesh	Final disposal of surcharge cases involving losses upto Rs. 1,000 (Rupees Ten thousand)
2.	Deputy Director, Local Fund Audit, Madhya Pradesh	Final disposal of surcharge cases involving losses exceeding upto Rs. 10,000 (Rupees Fifty thousand) but not exceeding Rs. 50,000/-(Rupees Fifty thousand)
3.	Joint Director, Local Fund Audit, Madhya Pradesh	Final disposal of surcharge cases involving losses exceeding upto Rs. 50,000 (Rupees Fifty thousand) but not exceeding Rs. 1,00,000/- (Rupees One lac)
4.	Director, Local Fund Audit, Madhya Pradesh	Final disposal of surcharge cases involving losses exceeding Rs. 1,00,000 (Rupees One lac)

1. Substituted by M.P. Act No. 20 of 1979.

4. Submission Of Accounts For Audit And Payment Of Audit Fees :-

(1) The State Government may, by notification declare that the accounts of such local authority, as may be specified in the notification shall be subject to audit under this Act.

(2) On the issue of a notification under sub-section (1), the accounts of the local authority specified therein shall, notwithstanding anything contained in any enactment by which such local authority is constituted or in any rules made thereunder, be subject to audit in all respects in the manner provided by or under this Act.

(3) The local authority shall be liable to pay such audit fees as the State Government may, from time to time, specify in that behalf.

5. Period For Submission Of Accounts For Audit :-

The Principal Officer of the local authority whose accounts are declared under Section 4 to be subject to audit under this Act, shall submit or cause to be submitted for audit all accounts of its local fund in such form and manner as may be prescribed to the Auditor yearly or at such period as may be required by the State Government.

6. Power Of Auditor To Require Production Of Documents

And Attendance Of Persons Concerned :-

- (1) For the purpose of any audit under this Act, an Auditor may-
- (a) require in writing the production, at the head office of the local authority, of such vouchers, statements, returns, correspondence notes or any other documents in relation to the accounts as he may think fit;
 - (b) require in writing-
 - (i) any salaried servant of the local authority accountable for, or having the custody or control of, such vouchers, statements, returns, correspondence, notes and other documents, to appear in person; or
 - (ii) any person having directly or indirectly, by himself or his partner, any share or interest in any contract with or under the local authority to appear in person or by an authorised agent before him, at the head office of the local authority; and answer any question;
 - (c) require the Principal Officer of the local authority, to meet him at the head office of such local authority, and specify in writing the point on which his explanation is required.
- (2) The Auditor may, in any requisition or invitation made under sub-section (1), fix a reasonable period, not being less than three days, within which the said requisition or invitation shall be complied with.
- (3) The Auditor shall give to the local authority not less two weeks notice in writing of the date on which he proposes to commence the audit:
- Provided that the Auditor may, in his own motion, and shall on a direction of the State Government for reasons which shall be recorded in writing, commence the audit by giving a short notice or without giving any notice.

7. Penalty For Disobeying Requisition Under Section 6 :-

- (1) Any person who wilfully neglects or refuses to comply with any requisition lawfully made upon him under clause (a) or clause (b) of sub-section (1) of Section 6 shall be liable, on conviction before a Magistrate to a fine which may extend to five hundred rupees.
- (2) No proceedings under this section shall be instituted except on the written sanction of the Director.
- (3) Before giving such sanction under sub-section (2) the Director shall call upon the person against whom the proceedings are to be

instituted to show cause why the sanction should not be given.

(4) No Court inferior to that of a Magistrate of the first class shall try any offence against this Act.

8. Audit Report To Be Sent To Concerning Local Authority And Certain Officers And Bodies :-

As soon as practicable after completion of the audit, but not later than three months thereafter, the Director shall prepare a report on the accounts audited and examined and shall send such report to the local authority concerned, and copies thereof to such officers and bodies as the State Government may direct in this behalf.

9. Contents Of Audit Reports :-

The Director shall include in his report a statement of-

- (a) every payment which appears to him to be contrary to law;
- (b) the amount of any deficiency or loss which appears to have been caused by the gross negligence or misconduct of any person;
- (c) the amount of any sum which ought to have been but is not brought into account by any person; and
- (d) any other material impropriety or irregularity, fraud or misappropriation which he may observe in the accounts other than those mentioned in clauses (a), (b) and (c) above.

10. Local Authority To Remedy Defects :-

Procedure to be followed after report of the Director under Section 8.--

1[(1) Within forty-five days of the receipt of a report under Section 8, the Principal Officer of the local authority shall-

- (a) sort out or cause to be sorted out the defects or irregularities which may have been pointed out in the report-
 - (i) which he or the Executive Officer is competent to remedy without reference to local authority; and
 - (ii) which the local authority alone is competent to remedy;
- (b) notwithstanding anything contained in the law relating to local authority, call a special meeting of the local authority for consideration of the report, which meeting shall, for the purposes of the law relating to local authority, be deemed to be a special meeting concerned under the said law; and
- (c) place before the special meeting of the local authority called under clause (b) the report together with a note giving therein the

position about the facts mentioned therein and the action which he would propose thereon.

Explanation :- For the purposes of clauses (b) and (c) in the case of a "Municipal Corporation", the Mayor thereof shall be deemed to Be the Principal Officer of the local authority in place of the Municipal Commissioner.

(1-A) If the Principal Officer of the local authority fails to call a special meeting as required by clause (b) of sub-section (1), the Executive Officer of the local authority shall call a special meeting within thirty days from the date of the expiration of the period mentioned in sub-section (1) and the provisions of clauses (b) and (c) of sub-section (1) shall apply thereto as they apply to a special meeting convened under clause (b) of the said sub-section. 1 Sub-sections (1), (1-A), (1-B) & (1-C) subs, by M.P. Act No. 14 of 1978.

Explanation :- For the purpose of this sub-section "Executive Officer of the local authority" means-

- (i) in the case of Municipal Corporation, the Municipal Commissioner;
- (ii) in the case of Municipal Council or Notified Area Committee, the Chief Municipal Officer;
- (iii) in the case of Town and Country Development Authority, in Chief Executive Officer;
- (iv) in the case of-
 - (a) Gram Panchayat, the Secretary;
 - (b) Janpad Panchayat, the Chief Executive Officer;
 - (c) Zila Panchayat, the Secretary;
- (v) in the case of an Agricultural Produce Market Committee, the Secretary;
- (vi) in the case of any other local authority, such office-bearer or officer thereof as the State Government may, by notification, specify in this behalf.

(1-B) The Principal Officer of the local authority shall, after the local authority has considered the matter in the special meeting called under sub-section (1), take necessary action to rectify the defects or irregularities and within four months of the receipt of the report-

- (a) send to the Director, intimation of having remedied the defects or irregularities pointed out in the report; or
- (b) supply to the Director, explanation in regard to such defects or irregularities, as the local authority may wish to give.

(1-C) If the Principal Officer of local authority finds any difficulty or has any doubt in understanding the report, he may seek clarification thereof from the Director in such manner and within

such period as may be prescribed. The Director may for the purpose of furnishing the clarification sought by the Principal Officer of the local authority summon the Principal Officer of the local authority requiring him to present himself at such time and place and with such records as he may direct or he may, if he thinks fit to do so, inspect the record at the place at which it is kept.]

(2) On receipt of such intimation or explanation, the Director may, in respect of all or any of the matter discussed in his report-

(a) accept the intimation or explanation given by the Principal Officer of the local authority and withdraw the objections; or

(b) direct that the matter be re-investigated at the next audit or at any earlier date; or

(c) hold that the defects or irregularities pointed out in the report or any of them have not been removed or remedied.

1[(3) If the Director holds that any defects or irregularities pointed out in the report have not been removed or remedied, he shall, as soon as may be, on receipt by him of the intimation or explanation of the Principal Officer of the local authority concerned under sub-section ((1-B) or on the expiration of the period prescribed under sub-section (1-C) or in the event of the Principal Officer of the local authority failing to give such intimation or explanation on the expiry of the period of four months mentioned in sub-section (1-B) but not later than one year of the receipt of the report, frame charges against the alleged delinquent persons stating the amounts to which the defects or irregularities relate and forward a copy of the said charges to the Commissioner as well as to the Principal Officer of the local authority.]

2[(3-A) If the Principal Officer of the local authority or the Executive Officer of the local authority, as the case may be, fails to take action under sub-section (1) or sub-section (1-A) or sub-section (1-B) or sub-section (1-C), he shall render himself liable for framing of charges and the Director may, on the expiry of a period of four months mentioned in sub-section (1-B), frame charges against the Principal Officer of the local authority or the Executive Officer of the local authority, as the case may be, in addition to framing of charges against the alleged delinquent person or persons under sub-section (3)].

(4) Nothing in this section shall preclude the Director at any time from bringing to the notice of the Commissioner, for such action the Commissioner may consider necessary any information which appears to the Director to support a presumption of criminal misappropriation or fraud or which in his opinion deserves special

attention or immediate investigation.

1. Substituted by M.P. Act No. 14 of 1978.

2. Inserted by M.P. Act No. 14 of 1978

11. Director To Charge Illegal Payment Or Loss Caused By Gross Negligence Or Misconduct And Incorporation Of Charge In Administration Report Of Local Authority :-

(1) If after giving the person concerned a reasonable opportunity for showing cause to the contrary, the Director is satisfied that the loss, waste or misapplication of any money or other property of the local authority, is a direct consequence of misconduct on the part of the delinquent person, or gross neglect on his part, or that the said person being a party to making, or authorising the making of the illegal payment, the Director shall, by order in writing direct, such person to pay to the local authority concerned before a specified date the amount, together with interest thereon, as may be found just and equitable, to reimburse the local authority for such loss, waste or misapplication of its money or property :

Provided that no order of charge shall be made under this Act-

(i) in respect of any item included, or which ought to have been included in, but was omitted from, any account or any period prior to five years of the date, when the report under Section 8 was sent to the Principal Officer of the local authority, or of the date on which it comes to the notice of the Director, whichever is earlier;

(ii) 1[x x x]

Provided further that the liability of a legal representatives of a deceased delinquent person shall be to the extent of the property of the deceased which has come to the hands of such legal representative.

(2) All charges made under sub-section (1) shall be incorporated in the next administration report of the local authority concerned and such report shall be available for inspection by the public.

(3) If the person to whom a copy of the 2[Order] is furnished under sub-section (1) refuses to receive it, he shall be deemed to have duly received it on the day on which the copy was refused by him.

1. Omitted by M.P. Act No. 14 of 1978.

2. Substituted by M.P. Act No. 20 of 1979.

12. First Appeal :-

1[(1) An appeal shall lie from every order under sub-section (1) of Section 11,-

- (a) if such order is passed by any Assistant Director who is invested with the powers of the Director under that section, to the Deputy Director;
 - (b) if such order is passed by the Deputy Director who is invested with the powers of the Deputy Director under that section, to the Director;
 - (c) if such order is passed by the Director, to the Commissioner.
- (2) An appeal under sub-section (1) shall be preferred within thirty days from the date of the receipt of the order by the person preferring the appeal.]

1. Substituted by M.P. Act No. 20 of 1979.

13. Second Appeal :-

1[The Assistant Director, Deputy Director or Director Local Fund Audit, as the case may be, and any person aggrieved by an order of the Deputy Director or Director, Local Fund Audit or the Commissioner made under Section 12 may, within thirty days from the date of receipt of that order by him apply,-

- (i) to the Director, if the order in first appeal under Section 12 is passed by the Deputy Director;
- (ii) to the Commissioner, if the order in first appeal under Section 12 is passed by the Director;
- (iii) to the Board of Revenue, if the order in first appeal under Section 12 is passed by the Commissioner; to set aside such order of the Deputy Director, Director or Commissioner, as the case may be, and he/it shall after hearing the parties and taking such evidence as he/it may consider relevant and necessary, confirm modify or remit the charge and pass such decree and make such order as to costs as he/it may think fit and these orders shall be final.]

1 Substituted by M.P. Act No. 20 of 1979.

14. Power To Direct Stay Of Recovery :-

The Commissioner, the Board of Revenue or the State Government may, pending the disposal of the appeal under Section 12 of or an application under Section 13, as the case may be and on application made by the person aggrieved to that effect, pass an order staying the recovery of the amount under Section 11, subject to such conditions as may be specified in such order.

15. Recovery Of Charges As Arrears Of Land Revenue :-

The sum stated in the certificate of the Director in all cases in which no appeal has been preferred under Section 12 or no application has been made under Section 13, and the sum stated in the order of the Appellate Authority under Section 12 or the Board of Revenue or the State Government in all cases in which an appeal or application, as the case may be, has been preferred, made, shall be paid within three months of the date of the certificate or order, as the case may be, and if not so paid, may on the application of the Director or on the application of the local authority concerned, be recovered, by the Collector as if it were an arrear of land revenue and deposited in the local fund of the local authority.

16. Payment Of Charges Etc. :-

All expenses incurred by a local authority under this Act shall be payable out of its local fund.

17. Delegation Of Powers :-

The State Government may, by notification delegate to any officer not below the rank of a Collector all or any of the powers conferred upon it by or under this Act, except the power to make rules.

18. Director, Auditor, Etc. To Be Public Servant :-

The Director, every Auditor, or any officer or authority exercising or authorised to exercise powers under this Act or the rules made thereunder shall be deemed to be public servant within the meaning of Section 21 of the Indian Penal Code, 1860 (No. 45 of 1860).

19. Bar Of Suits :-

Save as otherwise provided in this Act, no suit or other proceedings shall be brought in any Civil Court to set aside or modify any order made by any authority under this Act.

20. Protection For Acts Done In Good Faith :-

No suit, prosecution or other proceedings shall lie against the Auditor, Director, State Government or any other officer, subordinate or acting under the authority of the Auditor, Director, State Government, as the case may be, for anything in good faith

done or purporting to be done under this Act.

21. Power To Apply Act To Other Corporate Bodies And Non-Corporate Bodies :-

(1) In this section,-

(a) "Corporate body" means a body corporate other than a local authority constituted by or under any enactment falling under List II or List III of the Seventh Schedule to the Constitution enacted by the State Legislature and for the time being in force;

(b) "non-corporate body" means a body which is constituted by or under any instrument or deed.

(2) The State Government may, by notification, direct that the provisions of this Act shall apply to any corporate body or non-corporate body specified in the Schedule and on making of such declaration this Act and the rules made thereunder, shall, notwithstanding anything contained in the enactment or instrument or deed by or under which such corporate body or non-corporate body, as the case may be, is constituted apply accordingly as if such corporate body or non-corporate body were a local authority, subject to the modification that principal officer in relation to such corporate body or non-corporate body shall mean such officer of the corporate body or the non-corporate body, as the case may be, as the State Government may, by notification specify.

(3) The State Government may, by notification add to or omit from the Schedule any corporate body or non-corporate body and upon the issue of such notification of the Schedule shall stand amended accordingly.

22. Power To Make Rules :-

(1) The State Government may, by notification, and subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

(a) the payment of audit fees to be made by local authority under sub-section (3) of Section 4;

(b) the form and the manner in which accounts shall be submitted for audit under Section 5;

(c) the powers and duties of auditors and the procedure to be followed by them for conducting an audit and the times and places

- at which such audit may be conducted;
- (d) the powers and duties of the Director;
- (e) the authorities to whom copies of audit report to be given under Section 8;
- 1[(ee) the manner in which and the time within which a clarification shall be sought under sub-section (1-C) of Section 10;]
- (f) any other matter which has to be, or may be prescribed.
- (3) All rules made under this Act shall be laid on the table of the Legislative Assembly.
1. Inserted by M.P. Act No. 14 of 1978.

23. Repeal :-

The Madhya Pradesh Local Fund Audit Act, 1933(No. 9 of 1933) is hereby repealed.

SCHEDULE 1

SCHEDULE I

[See Section 21 (2)]

A. Universities established by or under any law enacted by the State Legislature and their Constituent Colleges-

1. The University of Sagar.
2. The Vikram University, Ujjain.
3. The University of Jabalpur, Jabalpur.
4. The Ravishankar University, Raipur.
5. The Indore University, Indore.
6. The Jiwaji University, Gwalior.
7. The Awadesh Pratap Singh Vishwavidyalaya, Rewa.
8. The Bhopal Vishwavidyalaya, Bhopal.
9. The Indira Kala Sangeet Vishwavidyalaya, Khairagarh.
10. The Jawahar Lai Nehru Krishi Vishwavidyalaya, Jabalpur.

B. Madhya Pradesh Boards.

1. The Madhya Pradesh Madhyamik Shiksha Mandal, Bhopal.
2. The Board of Homeopathic and Biochemic System of Medicine, Madhya Pradesh.
3. [x x x]

1[4. Vidhik Sahayata Tatha Vidhik Salah Board.]

C. Trust Funds

1. All Trust Funds Invested in the Treasurer of Charitable Endowments, Madhya Pradesh.

2. All Trust Funds comprising wholly or partly of Government Securities.

2[3. The Gangajali Fund Trust.]

4. All Town Improvement Trusts 3[and all Development Authorities].

D. All Non-Government Educational and Technical Institutions Receiving Grant-in-aid from the State Government.

E. All Cane Development Council Established under Section 5 of the Madhya Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1958 (No. 1 of 1959).

4[F. Other bodies-

1. Accounts maintained by the Government Dispensaries under Madhya Pradesh Patients Comforts Fund and Chairty Boxes Rules.

2. Madhya Pradesh Kala Parishad, Bhopal.
3. Gandhi Shatabdi.
4. P.M.T. Board (Pre-Medical Test) Bhopal.
- 5[x x x]
- 6[5. Madhav Institute of Technology and Sciences, Gwalior.
6. Private Polytechnics.
7. Review of ex-District Council of Raipur.
8. Text Book Corporation, Bhopal.
- 7[9. Madhya Pradesh State Agricultural Marketing (Mandi) Board, Bhopal.
10. Madhya Pradesh Ayurved, Yunani and Prakritic Chikitsa Padhti Board, Bhopal.]
11. Lakshman Bagh Sanstha, Rewa].
- 8[12. Accounts of Special Area Development Authorities established under Awas and Paryavaran Department.]
- 9[13. Madhav Engineering College, Employees Provident Fund Trust, Gwalior.]
- 10[14. Chief Ministers Relief Fund.]
- 11[15. Pension Fund under the Director of Local Bodies, Madhya Pradesh.
16. Technical Fund under the Director of Local Bodies, Madhya Pradesh.]
- 12[17. Madhya Pradesh Urdu Academy.]
- 18.....
- 13[19. Official Liquidator, Indore.
- Rate of audit fees of this body would be according to the provisions contained in Rule 304 of the Companies (Court) Rules, 1959.]
- 14[20. Madhya Pradesh Waqf Board.]
- 15[21. Post War Services Reconstruction Fund Trust and Special Fund.]
- 16[22. Masjid Committee, Bhopal]
- 17[23. Medical Council, Bhopal.]
- 18[24. Shri Sharda Devi Mandir, Maihar, District Satna, Madhya Pradesh.]
- 25 to 31.....
- 17[32. Madhya Pradesh Hindi Granth Academy, Bhopal (M.P.)
33. Kisan Relief Fund.
34. Madhya Pradesh Civil Sports Control Board.]
- 19[35. Correspondence Course Admission Examination Board, Bhopal, Madhya Pradesh.]
- 20[36. Madhya Pradesh Gramin Awas Mandal, Bhopal.]
- 21[37. Madhya Pradesh Krida Parishad.]
- 22[38. Madhya Pradesh Nagar Nigam Prashasnik Sudhar Prakoshta.]
- 23[39. Indira Gandhi Krishi Vishwavidyalaya, Raipur.]
- 24[40. Madhya Pradesh Tulsi Academy, Bhopal.]
- 25[41. Sindhi Sahitya Academy.
- Rate of the Audit fees of this body would be according to those fixed by the Government from time to time.]
- 26[42. Shri Pashupathinath Mandir, Mandsaur.
- Rate of the audit fees of this body would be according to those fixed by the Government from time to time.]
- 27[43. Bhadhava Matha Sansthan, Neemuch.
- Rate of the audit fees of this body would be according to those fixed by the Government from time to time.]
- 28[44. Madhya Pradesh Civil Services Sports Board.
- Rate of the audit fees of this body would be according to those fixed by the Government from time to time.]
- 29[45. Madhya Pradesh Rajya Karmachari Avas Nigam.
- Rate of the audit fees of this body would be according to those fixed by the

Government from time to time.]

30 [46. Madhya Pradesh State Social Welfare Board.

Rate of the audit fees of this body would be according to those fixed by the Government from time to time.]

31[47. Chitrakut Gramodaya Vishwavidyalaya Chitrakut.

Rate of the audit fees of this body would be according to those fixed by the Government from time to time.]

32[48. Madhya Pradesh Labour Welfare Board, Bhopal. Rate of the audit fees of this body would be according to those fixed by the Government from time to time.]

33[49. Gwalior Vyapar Mela.

Rate of the audit fees of this body would be according to those fixed by the Government from time to time.]

1. Inserted by Notification No. 53-2467-IV-R-3-77, dated 5-1-1978.

2. Inserted by Notification No. 1(a) 15-79-IV-R-3, dated 24-7-1979.

3. Added by Notification No. 519-6572-91-R-3-IV, dated 7-2-1992.

4. Inserted by Notification No. 1556-576-IV-R-75, dated 30-6-1975.

5. Omitted by Notification No. 1(c)-11-78-IV-R-3, dated 4-11-1978.

6. Serial numbers 6 to 17 renumbered as 5 to 16 by Notification No.1(c)-11-78-IV-R-3, dated 4-11-1978.

7. Inserted by Notification No. 2021-CR-84-IV-R-3-76, dated 27-5-1976.

8. Substituted by Notification 517-6572-91-R-3-IV, dated 7-2-1992.

9. Substituted by Notification No. 768-5494-IV-R-3-77, dated 20-2-1978.

10. Inserted by Notification No. 3425-CR-164-IV-R-3-77, published in M.P. Rajpatra, Part IV (Ga), dated 13-10-1978.

11. Substituted by Notification No. 1(a)-4-78-IV-R-3, dated 25-9-1978.

12. Inserted by Notification No. 1(a)-9-79-IV-R-3-77, dated 28-7-1979.

13. Inserted by Notification No. F-1(A) 11-79-IV-R-3, dated 5-2-1980.

14. Inserted by Notification No. F-1(a) 2-80-IV-R-3, dated 11-2-1980.

15. Inserted by Notification No. F-1(A)3-80-IV-R-3, dated 10-3-1980.

16. Inserted by Notification No. F-1(a) 8-80-R-3-IV, dated 24-1-1981.

17. Inserted by Notification No. F-1(b)30-85-R-3-IV, dated 9-7-1985.

18. Inserted by Notification No. F-1(a)4-81-R-III, dated 23-6-1982.

19. Inserted by Notification No. F-1(A)I-83-R-3-IV, dated 3-9-1983.

20. Inserted by Notification No. F-1(a)I-4-R-3-87, dated 2-2-1987.

21. Inserted by Notification No. F-1(a)4-87-R-3-IV, dated 31-12-1987.

22. Inserted by Notification No. F-1(a)3-87-R-3-IV, dated 6-4-1988.

23. Inserted by Notification No. F-1(a)4-88-R-3-IV, dated 14-12-1988.

24. Inserted by Notification No. F-1(a)I-89-R-3-IV, dated 20-3-1989.

25. Inserted by Notification No. F-1(C)I-90-R-3-IV, dated 23-10-1990.

26. Inserted by Notification No. F-1(a)1-91-R-3-IV, dated 5-7-1991.

27. Inserted by Notification No. F-1(a)2-91-R-3-IV, dated 5-7-1991.

28. Inserted by Notification No. F-1(a)3-91-R-3-IV, dated 12-8-1991.

29. Inserted by Notification No. F-1(a)4-91-R-3-IV, dated 12-8-1991.

30. Inserted by Notification No. F-1(a)5-91-R-3-IV, dated 28-10-1991.

31. Inserted by Notification No. F-1(a)1-92-R-3-IV, dated 19-1-1993.

32. Inserted by Notification No. F-1(A)93-R-3-IV, dated 28-10-1993.

33. Inserted by Notification No. F-1(A)2-93-R-3-IV, dated 10-11-1993.