

## CHHATTISGARH STHANIYA NIDHI SAMPARIKSHA ADHINIYAM, 1973

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**3. This Act may be called the Chhattisgarh Sthaniya Nidhi Sampariksha (Sanshodhan) • Adhiniyam, 2003.** This Act will apply to the whole of the State of Chhattisgarh and shall come in to force from the date of its publication in the Gazette. (1) (2) (3) (4) (5) The words 'Notified Area Committee' appearing in sub-section (e) of section 2 of the Chhattisgarh Sthaniya Nidhi Sampariksha Adhiniyam, 1973 (43 of 1973) (hereinafter referred to as the Principal Act) shall be omitted. The words "or a Notified Area Committee" in proviso (ii) of sub-clause (g) of section 2 of the Principal Act shall be omitted. The words "Nagar Panchayat" shall be added after the words "Nagar Palika Parishad" of sub-clause (e) of section 2 of the Principal Act. After proviso (iii) of sub-clause (g) of section 2 of the Principal Act, following Aall be inserted-(iii-a) in case of a "Nagar Panchayat—the President". kn proviso (vi) of sub-clause (g) of section 2 of the Principal Act the words "the Gairnman" shall be substituted by the words "the President". 4. 5. 6. 6 2003 Section 3 of the Principal Act shall be substituted by the following section, namely :— Section 3 (l)—There may be appointed a person to be Director, Local Fund Audit and Additional Director, Local Fund Audit and the following category of officers to assist him, namely :— (a) (b) (c) (d) (e) Joint Director, Local Fund Audit. Deputy Director, Local Fund Audit. Assistant Director, Local Fund Audit. Senior Auditor, Local Fund Audit. Assistant Auditor, Local Fund Audit. Chartered Accountants, as appointed under sub-section (5) of section 3. (2) (3) (4) (5) (6) (7) (1) (2) (3) The Director, Additional Director, Joint Director, Deputy Director and the Assistant Director, Local Fund Audit shall be appointed by the State Government and the other officers referred to in the sub-section (l) shall be appointed by the State Government or such authority as it may direct. The officers appointed under sub-section (2) shall, within such areas as the appointing authority may specify, exercise such powers and perform such duties

as may be conferred upon or assigned to him by or under this Act. The State Government may, by notification confer upon any officer not below the rank of an Assistant Director of the Local Fund Audit all or any of the powers of the Director under section 8, 9, 10 and 11 subject to such restrictions and conditions as may be specified in the notification. The Director shall appoint Chartered Accountants referred to in clause (f) of sub-section (1) of section 3, from the panel, approved by the State Government every year. The Director shall pay remuneration to the Chartered Accountants for the audit conducted by them as per the rates prescribed by the State Government. The Chartered Accountants shall exercise such powers as may be conferred upon and perform such duties as may be assigned them, by the State Government under the provisions of the Principal Act. The words "Notified Area Committee" in explanation (ii) of sub-section (1-a) of section 10 of the Principal Act, shall be substituted by the words "Nagar Panchayat". The word "Secretary" in clause (iv-c) of explanation of sub-section (1-a) of section 10 of the Principal Act, shall be substituted by the word "Chief Executive Officer". The word "Commissioner" shall be substituted by the words "State Government" in sub-section (3) and (4) of section 10 of the Principal Act. For the word "Commissioner" in clause (c) of Sub-section (1) of section 12 of the Principal Act shall be substituted by the words "Board of Revenue".

282 (3) Substitution of new section for section 3. Amendment in Section 10. Amendment in Section 12. 282 (4) Amendment in Section 13. Amendment of Section 14.

7. 8. (1) (2) (3) 6 2003 The words "or the Commissioner" and "or commissioner" in section 13 of the Principal Act, shall be omitted. For the word "Commissioner" in sub-section (ii) of section 13 of the Principal Act, the word "Board of Revenue" shall be substituted. Sub-section (iii) of section 13 of the Principal Act, shall be omitted. In Section 14 of the Principal Act the word "commissioner" shall be omitted.

FFm—2003. •fq-•-qtr-æ 3FNfd ( ta-r qt. ft. Q. 30-5-2001. 159 ] ii-q«qr, 3 13, 1933 2 2011 3232/105/21 -ewm.ß. TT./11. 26-04-2011 317 318 2 urq 8 (2) (3) 2. 3. 2011 ( ) 2011 1973 ( 1973 ) 2011 fifi 3fifiqq, 1973 (73.43 1973) fifi 1. 2. 3. 4. 5. (2) fi-n•tü, Aft\*i, a-q-&.TRT ( 1 ) 2 2011 3232/105/21 •mm tr./ll.=qra 348 (3) fifi (æi?irt-ß) 3-fqfiqq, 2011 9 2011 ) 37fifi-qa -M 3 201 1 CHHATTISGARH ACT (No. 9 of 2011) THE CHHATTISGARH STHANIYA NIDHI SAMPARIKSHA (SANSHODHAN) ADHINIYAM, 2011 An Act further to amend the Chhattisgarh Sthaniya Nidhi Sampariksha Adhiniyam, 1973 (No. 43 of 1973). Be it enacted by the Chhattisgarh Legislature in the Sixty second year of the Republic of India, as follows :— Short title, extent and Commence- (2) (3) This Act may be called the Chhattisgarh Sthaniya Nidhi Sampariksha (Sanshodhan) Adhiniyam, 2011. It extends to the whole State of Chhattisgarh. It shall come into force from the date of its publication in the Official Gazette. 2

**3. After clause (i) of Section 2 of the Chhattisgarh Sthaniya Nidhi Sampariksha Adhiniyam, 1973 (No.43 of 1973), (hereinafter referred to as the Principal Adhiniyam), the following clause shall be added, namely : "Annual Report" means consolidated report of the contents of the audit reports, prepared by the Director Local Fund Audit as referred to in the Section 9 of the said Adhiniyam." After Section 8 of the Principal Adhiniyam, the following Section shall be added, ment. Amendment Section 2. Amendment Section 8. of of namely : (2) The Annual Report of the Director, Local Fund Audit, in relation to the Audit of the following Local Bodies, referred to in Schedule of Section 4 (1) of the said Adhiniyam— (1) (2) (3) (4) (5) (6) All Municipal Corporations, All Municipal Councils, All Nagar Panchayats, All Zila Panchayats, All Janapad Panchayats, All Gram Panchayats, Shall be submitted to the State Government (Finance department). The State Government (Finance department) shall cause, the Annual Report as soon as after it is received by it under sub-section (1) to be laid, before the State Legislature."**

"bäRFB/\$f/09/2013-2015." / 38 Q. m•aT\$. 30-05-2001." 254 ] 1 2020—ag 11, 1942 1 2020 4231 / Sr. — 507 508 1. 2. 3. 1 2020 (m. 11 2020) 2020 1973 43 1973) 2020 I 1973 @. 43 1973) (GI 1973 1 2020 -0 -q-rå ft-fi 508 (1) 508 (2) 4. 5. 1 2020 fir, '(1) - 4(1) 21(3) 1 2020 4231 — 348 (3) 1-6—2020 1 2020 CHHATTISGARH ACT (No. 11 of 2020) 508 (3) THE CHHATTISGARH STHANIYA NIDHI SAMPARIKSHA (SANSHODHAN) ADHINIYAM, 2020 An Act further to amend the Chhattisgarh Sthaniya Nidhi Sampariksha Adhiniyam, 1973, (No.43 of 1973). Be it enacted by the Chhattisgarh Legislature in the Seventy- First Year of the Republic of India, as follows:- (1) This Act may be called the Chhattisgarh Sthaniya Nidhi Sampariksha 2. (Sanshodhan) Adhiniyam, 2020. (2) It extends to the whole State of Chhattisgarh. (3) It shall come into force from the date of its publication in the Official Gazette. In the Chhattisgarh Sthaniya Nidhi Sampariksha Adhiniyam, 1973, (No. 43 of 1973), (hereinafter referred to as the Principal Act) (i) in Section 1, for sub-section (1), the substituted, following shall be namely:- Short

title, extent and commencement. Amendment of the Principal Act. 508 (4) Amendment of Section 2. "(1) This Act may be called the Chhattisgarh Rajya 3. Sampariksha Adhiniyam, 1973." (ii) for the words "Local Fund Audit", wherever they occur, the words "State Audit" shall be substituted. In the Principal Act, in Section 2,- (i) in clause (a), after the words and the punctuation "detailed audit," , words and punctuations "Test audit, Pre-audit, Concurrent audit, Post audit, Forensic audit, Financial audit, Compliance audit, Risk based audit, Performance audit" shall be inserted; and (ii) after clause (j), the following shall added, namely:- "(k)" Test audit" means an audit of accounts for selected months/ financial and/or duration and/or transaction any schemes; 1 2020 (l)"Pre-audit" means an audit before withdrawal payment, or adjustment out of a fund; (m)"Concurrent audit" means an audit on the spot, either simultaneously with or soon after the making of payment, withdrawal or adjustment out of a fund; (n) "Post audit" means an audit after making of payment, withdrawal or adjustment out of a fund, which is not concurrent audit but includes Detailed Audit and Test Audit; (o)" Forensic audit" means an examination and evaluation of a firm 's authorities or or individual's financial records to derive evidence that can be used in a court of law or legal proceeding; 508 (5) 508 (6) 1 2020 (p) "Financial audit" means. an and objective independent (q) evaluation of an authority's financial reports and financial reporting processes; "Compliance audit" means a process of comprehensive review on the focus with the of rules and compliance regulations prescribed for an authority; (r) "Risk based audit" means an audit style that focuses on the analysis and management of the risk of financial irregularities of an institution; "Performance audit" mean the assessment of the attainment of a body's programs, actions, operations, management systems and processes with the efficiency and economy, of available effectiveness resources; 1 2020 (t) "Schedule" means the Schedules appended in this Adhiniyam; (u) "Surcharge" means an amount for which the director makes a person liable for loss, waste, misapplication or 4. misappropriation of any money or other properties due to his misconduct or delinquency; (v) "Accounts" financial means transactions and all related records of an authority." In the Principal Act, in Section 7,- (1) in sub-section (1), for the words "five hundred rupees", the words "twenty five thousand rupees" shall be substituted; and (2) in sub-section (3), before the words "why the sanction" a-hd after the words "show cause" , the words "within thirty days" shall be inserted. 508 (7) Amendment of Section 7. 508 (8) Amendment of 5 Section 8-A. 1 2020 In the Principal Act, in Section 8-A, for sub-section (1), the following shall be substituted, namely:- "(1) The annual report of the Director, State Audit, in relation to the audit of accounts of the bodies as referred in Schedules of sub- section (1) of Section 4 and sub- section (3) of Section 21 of the Adhiniyam shall be submitted to the State Government (Finance Department) . 't &vrra, - 2020.