

COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ACT, 1976

30] No. 30] REGISTERED No. Che Gazette of audia EXTRAORDINARY PART 11—Section 2 PUBLISHED BY AUTHORITY 23, 1976 3, 1898 NEW DELHI, TUESDAY, MARCH 23, 1976/CHAITRA 3, 1898 56 1971. paging is given to this Part in order that it may bo as a separate compilation. LOK SABHA The following Bills were introduced in Lok Sabha on the 23rd March, 1976:— BILL No. 45 OF 1976 A Bill to amend the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows : 1. (1) This Act may be called the Comptroller and Auditor-Genéral's (Duties, Powers and Conditions of Service) Amendment Act, 1976. (2) It shall be deemed to have come into forced on the 1st day of March, 1976

2. In se'ction 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the principal Act), in sub-section (a) for the first proviso, the following proviso shall be substituted, namely : "Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling—(i) the said accounts of the Union (either at once or gradually by the issue of several orders); or (717) Short title and com- mence- ment. Amend- ment of section 10. 718 Amend- ment of gection 11. Amend- ment of gection 22. Repeal and saving. [PART THE GAZETrE OF INDIA EXTRAORDINARY (11) the accounts of any particular services or depart- ments of the Union: Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General. by order, relieve him from the responsibility for compiling— (i) the said accounts of the State (either at once or gradually by the issue of several orders); or (ii) the accounts of any particular services or depart- ments of the State: "; (b) In the second proviso, for the words ('Provided further", the words "Provided also" shall be substituted

3. In section 11 of the principal Act,—(a) for the words ' 'by any other person responsible in that behalf", the words "by the Government or any other person responsi- ble in that behalf" shall be substituted; (b) the following provisos shall be inserted at the end, namely: — d 'Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the ac- counts relating to annual receipts and disbursements for the purpose of the Union or of a Union territory having a Legisla- tive Assembly: Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from thd responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the State." 4. In section 22 of the principal Act,— (a) in clause (b) of sub section (2), after the words "the accounts of", the words "the Union or of a State or of" shall he inserted; (b) in sub-section (3), for the words ' 'in two successive sessions", the words "in two more successive sessions", and for the words "the session in which it is so laid or the session immediately following", the words "the session immediately following the session or the successive sessions aforesaid" shall be substituted. 5. (1) The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Ordinance, 1976, is hereby repealed. 1 of 1976 (2) Notwithstanding such repeal, anything done or any action faken under the principal Act, as amended by the gaid Ordinance be deemed to have been done or taken under the principal Act as amended by this Act, SEC. 21 THE GAZETTE OF INDIA EXTRAORDINARY* STATENDNT OF OBJECTS AND REASONS 719 The present accounting system applicable to most Ministries and Departments is essentially external to financial management functions in that payments are made by the treasuries and accounts are compiled by the Audit and Accounts offices under the control of the Comptroller and Auditor-General on the basis of initial and subsidiary accounts received by them from the treasuries. This system worked fairly well when Governmental business was limited. With the increase jn the volume and variety of Governmental business and the continual step-up of deve- lopmental outlays, the system has proved inadequate to the administra- tion's tasks and separation of accounts from audit had to be thought of

2. Under the; first proviso to section 10(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the President in respect of the accounts of the Union may, after consultation with the Comptroller and Auditor-General, by order relieve him from the responsibility for compiling the accounts of any particular service or department of the Union. As the Comptroller and Auditor-General is to be relieved of the responsibility for compiling the accounts of all the Ministries of the Union, it was considered necessary to amend suitably the proviso to section 10(1) referred to above

3. So far as the accounts of a State are concerned, it is, however, necessary to provide for prior approval of the President before the Governor of the State issues an order relieving the Comptroller and Auditor-General of the responsibility of compiling the accounts of the State in order to make sure that due provision is made by the State Government for absorption of the employees of the Indian Audit and Accounts Department under the State Government and for safeguarding their scales of pay and other conditions of service on absorption

4. In order to facilitate the separation of accounts from audit in some Ministries with effect from 1st April, 1976 the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Ordinance, 1976 (1 of 19T,) was promulgated by the President on 1st March, 1976

5. When the Comptroller and Auditor-General is relieved of the responsibility for compiling the accounts completely of the Union or of a State, it is but logical to relieve him of the responsibility for the preparation and submission of annual finance accounts of the Union or of the State concerned showing the annual receipts and disbursements under the respective heads of account For this purpose, section 11 of the principal Act will require suitable amendment

6. The Bill seeks to replace the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Ordinance, 1976, and includes the amendment referred to in paragraph 5. NEW DELHI; The 17th March, 1976. C. SUBRAMANIAM. 720 THE GAZETTE OF INDIA EXTRAORDINARY FINANCIAL MEMORANDUM [PART II]— Clause 2 of the Bill proposes to substitute two new provisos for the existing first proviso to sub-section (1) of section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. The new first proviso enables the President by order, to relieve the Comptroller and Auditor-General from the responsibility for compiling the accounts of the Union. Clause 3 of the Bill proposes to insert two provisos in section 11 of the said Act. The new first proviso enables the President, by order, to relieve the Comptroller and Auditor-General from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the Union or of a Union territory having a Legislative Assembly. When orders are issued relieving the Comptroller and Auditor-General of the said responsibilities, additional posts will be in the various Ministries, Departments, etc., of the Government for assuming the said responsibilities. These additional posts are proposed to be filled up only by persons transferred from the Indian Audit and Accounts Department. Accordingly, no additional expenditure from the Consolidated Fund of India will be involved on this account merely as result of the transfer of the accounting functions from the Comptroller and Auditor-General to the Ministries, Departments, etc

2. Mostly, the existing office accommodation including furniture will be utilised for the persons so transferred. However, it may be necessary to provide some additional accommodation in some places as a result of departmentalisation of accounts. For this purpose, it is estimated that an expenditure of not more than Rs. 15 lakhs per annum is likely to be incurred. To meet some urgent requirements of additional furniture and other office equipment, a non-recurring of Rs. 5 lakhs is anticipated. SEC. 2] THE GAZETTE OF INDIA EXTRAORDINARY 74th MEMORANDUM REGARDING DELEGATED LEGISLATION Clause 4 of the Bill seeks to amend clause (b) of sub-section (2) of section 22 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 so as to enable the Central Government to make rules also regarding the manner in which the accounts of the Union or of a State shall be compiled after the Comptroller and Auditor-General has been relieved from the responsibility of compiling such accounts. The manner of such compilation is a matter of procedure or detail. The delegation of legislative power is thus of a normal character. THE GAZETTE OF INDIA EXTRAORDINARY [PART II] Memorandum explaining the modification contained in the Bill to replace the

Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Ordinance, 1976. Clause 3 of the Bill seeks to insert two provisos in section 11 of the principal Act so as to enable the President or the Governor of a State to relieve the Comptroller and Auditor-General of the responsibility for the preparation and submission of annual finance accounts of the Union or of the State concerned showing the annual receipts and disbursements under the respective heads of account after the Comptroller and Auditor-General is relieved of the responsibility for compiling the accounts completely of the Union or of a State under section 10 of the principal Act. This is a consequential amendment.

SEC. 2] THE GAZETTE OF INDIA EXTRAORDINARY BILL No. 46 OF 1976 723 56 of 1971. A Bill to provide for the transfer of officers serving in the Indian Audit and Accounts Department to any Ministry, Department or office of the Central Government for facilitating the efficient discharge by such Ministry, Department or Office of the responsibility in connection with compiling the accounts thereof. BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows: 1. (1) This Act may be called the Departmentalisation of Union Accounts (Transfer of Personnel) Act, 1976. (2) It shall be deemed to have come into force on the 1st day of March, 1976. 2. (1) Where the President has, by order under the first proviso to sub-section (1) of section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971, provided for relieving, with effect from any date (hereinafter referred to as the prescribed date), the Comptroller and Auditor-General from the responsibility for compiling any accounts of the Union or of any services or departments of the Union as may be specified in such order, then, subject to the provisions of this Act, it shall be lawful for the Central Government, on the advice of a Committee established under sub-section (2), to transfer, by order and with effect from such date or dates (which may be either retrospective to any date not earlier than the prescribed date or prospective), any officer or employee of the Indian Audit and Accounts Department, to any Ministry or Department of the Central Government or any of its attached or subordinate offices, any of the officers or employees serving in the Indian Audit and Accounts Department, for the purpose of facilitating the efficient discharge by such Ministry, Department or office of the responsibility of compiling such accounts: Provided that no order under this sub-section shall be made in relation to any such officer or employee serving in the Indian Audit and Accounts Department who has, in respect of the proposal made on the advice of the Committee to transfer such officer or employee under this sub-section, intimated, within such time as may be specified in this behalf his unwillingness to be so transferred, unless the Central Government is of opinion that it is necessary in the public interest to transfer such officer or employee as aforesaid: Provided further that nothing in this sub-section shall affect the right of any such officer or employee to resign or retire from service in accordance with the rules applicable to him in the Indian Audit and Accounts Department. (2) The Central Government may, by order, establish one or more Advisory Committees consisting of such number of members as it thinks fit for the purpose of assisting it in regard to the transfer of officers and employees under sub-section (1). (3) An officer or other employee transferred to any Ministry, Department or office of the Central Government by an order made under sub-section (1) shall, on and from the date of transfer, cease to be an officer or employee in the Indian Audit and Accounts Department and shall, subject to the provisions of sub-section (4) and of any law or rules made under Chapter I of Part XIV of the Constitution, hold office in such Ministry, Department or office with such designation as the Central Government may specify. (4) Every officer or employee transferred under sub-section (1) shall be entitled to be appointed to a post carrying a scale of pay not less favourable than that of the post which he held immediately before the date of such transfer and in the same capacity (whether substantive or officiating) in which he held the post last mentioned: Provided that if immediately before the date of such transfer any such officer or employee is officiating in a higher post in the Indian Audit and Accounts Department either in a leave vacancy or in any other vacancy of a specified duration, his pay, on transfer, shall be protected for the unexpired period of such vacancy. 3. (1) The Departmentalisation of Union Accounts (Transfer of Personnel) Ordinance, 1976, is hereby repealed, as from 1st March 1976. (2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act. SEC. 2] THE GAZETTE OF INDIA EXTRAORDINARY STATEMENT OF OBJECTS AND REASONS 725 The present accounting system applicable to most Ministries and Departments is essentially external to financial management functions in that payments are made by the treasuries and

accounts are compiled by the; Audit and Accounts offices under the control of the Comptroller and Auditor-General on the basis of initial and subsidiary accounts received by them from the treasuries. This system worked fairly well when Governmental business was limited. With the increase in the volume and variety of Governmental business and the continual step-up of developmental outlays the system has proved inadequate to the administration's tasks

2. The scheme of separation of accounts from audit is to be implemented in the Ministry of Communications, Ministry of Tourism and Civil Aviation and the Ministry of Industry and Civil Supplies from 1st April, 1976. The remaining Ministries will also be covered gradually by the 1st October, 1976. The taking over of accounting functions from the Comptroller and Auditor-General involves the transfer of a large number of employees of the Indian Audit and Accounts Department to the Ministries and Departments of the Government of India and offices under them. The transfer of so many employees working under the Comptroller and Auditor-General has to be effected in such a manner that it does not entail serious administrative problems. To achieve this object, the Departmentalisation of Union Accounts (Transfer of Personnel) Ordinance, 1976 (2 of 1976) was promulgated by the President on 1st March, 1976

3. The Ordinance empowers the Central Government to transfer officers and employees from the Indian Audit and Accounts Department to any Ministry or Department of the Central Government or any of its attached and subordinate offices, on the advice of a Committee. It provides for constitution of one or more Advisory Committees to assist the Government in the selection of personnel to be transferred. Persons transferred from the Indian Audit and Accounts Department will cease to be employees of the said Department and will hold office in the Ministry, Department or office thereunder with such designations as the Central Government may specify. The transferred officers and employees will be entitled to be appointed to posts carrying scales of pay not less favourable than those of the posts held by them immediately before the date of such transfer. Substantive status, if any, will be protected

4. The Bill seeks to replace the Ordinance mentioned above. NEW DELHI; The 17th March, 1976. C. SUBRAMANIAM. 726 THE GAZETTE OF INDIA EXTRAORDINARY FINANCIAL MEMORANDUM This Bill is a sequel to the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Bill, 1976. The amendments proposed in that Bill to section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971, are intended, inter alia, to enable the President to relieve the Comptroller and Auditor-General from the responsibility for compiling the accounts of the Union. The present Bill provides for the transfer of officers and employees of the Indian Audit and Accounts Department to the Ministries, Departments or offices of the Union. The so transferred will be utilised for discharging the responsibility for compiling the accounts of such Ministries, Departments or offices. As pointed out in the Financial Memorandum appended to the Comptroller and Auditor-General (Duties, Powers and Conditions of Service) Amendment Bill, 1976, no additional expenditure is likely to be involved towards the pay and allowances for the employees consequent on such transfer. Mostly the existing office accommodation including furniture will be utilised for the officers and employees so transferred. However, it may be necessary to provide some additional accommodation in some places as a result of departmentalisation of accounts and this will involve expenditure of a recurring nature of not more than Rs. 15 lakhs per annum. Further for meeting some urgent requirements of additional furniture, typewriters and other office equipment, a non-recurring expenditure of Rs. 5 lakhs is anticipated. SEC. 2) THE GAZETTE OF INDIA EXTRAORDINARY BILL No. 47 OF 1976 727 A Bill to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1976-77. BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows;— 1. This Act may be called the Appropriation (Vote on Account) Act, 1976

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four thousand five hundred and sixty-nine crores, sixty-two lakhs and thirty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1976-77. 3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be, appropriated for the services and expressed in the Schedule in relation to the said year. Short title. With-

drawal of Rs. 4569, from and out Of the Consoli- dated Fund Of India for the financial year 1976-77. Appro- priati0D 728 1 No. of Vote 2 3 4 5 6 7 8 9 10 12 13 14 15 THE GAZETTE OF INDIA EXTRAORDINARY THE SCHEDULE (See sections 2 and 3) 2 Services and •purposes Department Of riculture Agriculture Fisheries Ag- Revenue Revenue Capital Revenue Cap ital Sumg Voted by Parliament 73583443000 \$34,000 3 not exceeding Charged On the ConsoH- dated Fund Rs. 1,000 *00, 000 17,000 *1305000 *3000 1,000 46, 83,000 Animal Husbandry and Dairy velopment Forest Department Of Food Department Of Ru- ral Development Department Of AÉ- ricultural Research and Education Payment* to Indian Council of Agricul- tata] Rescatch D-•partment of Irri. gation Ministry of Chemicals and Fertilizers Chemicals and Ferti- liz-•rs radustrics Ministry of Commerce Foreign Trade and Export tion Ministry of nieationa Produc- Commu- Revenue Capital Revenue Capital Revenue Capital Revenue Capi tai Revenue Revent:e Revenue Capital Revenue Revenue Capital Revenue Revenue Capital Revenue Capital [PART 11— Total Rs. 3583>000 29923.000 2,2417T5000 534,000 23131,000 1239>33000 SEC. 2] 1 No. Vote 16 17 18 19 20 22 23 24 25 26 27 28 29 30 31 32 33 34 35 THE GAZETtrE OF INDIA EXTRAORDINARY Services and purposes Overgeag Commu- nicationg Service Revenue Capital Posts and Telegraphs— Working Expenses . 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Defence Services— Air Force Defence Servlceg— Pensions Revenue Capital Revenue Capital Revenue Revenue Revenue Revenue Revenue Outlay on Defence Services Capital Department of Edu- cation Department of Social welfare Ministry of Energy Power Development Coal and Lignite Ministry of External Affairs Ministry of Finance Stamps Audit Revenue Revenue Capital Revenue Revenue Reven ue Capital Revenue Capital Revenue Capital Reven ue Revenue Capital Reven ue Sums Voted by Parliament 92 23390,boo 378,000 2,26,38,000 45,19,00,000 30' 7 T '000 3 not exceeding the soli- dated Fund 2,000 3,000 6,000 Z, 000 2,000 500,000 4,000 7,000 729 Total Rs. ,coo 9,000 2s98s83,000 730 1 No. of Vote 36 37 38 39 40 41. 42 43 44 45 46. 47 48 49 50 51 52 53 THE GAZETTE OF INDIA EXTRAORDINARY Services 2 and purposes Currqncyp and Mint Pensions . Coin aye Tran#crsto State and Union Terri- tory Governments CRAROD.— Interøsg Payments Other Expen diture of the Ministcy of Finance Loans to Government Servants, etc. C RAhGBD.— R.payment of Debt Department of Rc- vegue and Banking Customs Union Excise Duties Taxes on Income, Estate Duty, Weal- th Tax anci Gift Tux Opium and Alkaloid Faftories Ministry of Health and Planning Family Medical and Public I-Izalth Family Planning Ministry of Affairs Cabinet Home Department of Per- sonnel and Admi- nistrative Reforms Police Census Reven ue Capital Revenue Revenue Capital Revenue Reven ue Capital Capital Cnpital Reven ue Cnpital Reven ue Roven ue Revenue Reven ue Cap.ital Reven ue Reven ue Capital Reven ue Capital Reven ue Revenue Revenue Capital Revenue Capital Reven ue Sums Voted by Parliamen t Rs. 6378, 15 mo 10, 33'13'39,000 34032563000 11,233000 11 13673000 36, 10,000 25,000 3 not exceeding Charged on the Consoli- dated Fund Rs. T 44,000 67,000 7,000 14,000 1,000 r6j000 r,000 4, 17,000 33000 [PART 11— Total Rs. 605003000 79511,000 r 34,000 1.613000 36, 10,000 4, 42,000 61,44J000 Sec. 21 1 of Vote 54 55 56 57 58 59 60 61 62 63 64 63 66 67 68 69 10 THE GAZETTE OF INDIA EXTRAORDINARY 2 Services and purposes 3 S urns not exceeding Charged on the Consoli- Voted by Parliament Rs. Other Expen ditUrc of the Ministry of Reven ue Home Affairs Capital Delhi Revenue Capital Chan digarh Revenue Capital Andaman and Nicobar Islands . Re venue Capital Dadra and Haveli Revenue Capital Lakshadweep Revenue Capital Ministry of Industry Revenue and Civil Supplies . Industries Revenue Capital Village and Small Revenue Industrieg Capital Civil Supplies and Revenue Co-opergtiU1 Capital Ministry of Infoma- tion and Broad- casting Reventx Information and Pub- licity Revenue Capital Btoadcaeting Revenue capital Ministry Of Labour . Revenue Labour and Employ- Revenue ment (Äpital Mlnigtry of Justice and pany Affalrg Revenue Administration of Justice Revenue Ministry of Petro- Revenue leum Petroleum and 'Petro.- Chemicals Indus- triea Revenue Capital 6, 21 22,61,000 7, 16,000 7' 33346.000 765,000 dated Fund Rs. IT, 533000 9, 44,000 13000 3360>000 4,000 10,34.000 79t Total Rs. 8, 74, 72,000 31 1. 'OS,000 3,61 7, 16,000 12.0@iOoo 15>5.000 732 1 No. of Vote 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 93 THE GAZETTE OF INDIA EXTRAORDINARY 2 Services and purposes Ministry of Planning . Revenue Statistics Revenue Plannin g Commission Re venue Department of Science and Technology Revenue Capital Survey of India Revenue Grants to Council of Scientific and Indust rial Research Revenue Ministry of Shipping 3 Sums not exceeding and Transport

Roads Revenue Revenue Capital ports, Lighthouses and Shipping Revenue Capital Road and Inland Voted by Parliament Rs. 40'99,000 13,80, 14,000 34, 52'07, 000 1'5%79'000 Charged on the Consoli- dated Fund 2,000 1,000 5435000 36'S0,000 19,000 r 67,000 9,000 [PART Total Rs. 1, 17,000 15537, 14,000 35,06,42,000 Water Transport Revenue Capital Department of Steel Re venue Capital Department of Mines Revenue Mines and Mine. rals Reven Capital Department of Supply , Revenue and Dis- Supplies . Revenue posals Department of Re- habilitation Re venue Capital Ministry of Tourism and Civil Aviation . Revenue Meteorology Aviation Tourism Revenue Capital . Revenue Capital Revenue Capital Ministrv of Works and Housing Public Worts Water Supply Sewerage Revenue Revenue Capital and Revenue SEC. No. of Vote 96 97 98 99 100 101 102 103 104 IOS 106 107 108 GAZETTE OF INDIA EXTRAORDNARY Service8 and purposes Voted by Parliament 3 Sumg not exceeding Charged on the Cansoli. dated Fund Hougin and Urban Deveropment . Stationery and Prin. ting Department of mic Bnergy Atomic Energy Re- search, Develop- ment and Indus. trial Projects . Nuclear Power Schemes Department of ture Archaeology Department of tronica Revenue Capital Revenue Revenue Revenue Capital Revenue Capital cul- Revenue Re venue Elec- Revenue Capital Department ot Space . Revenue Lok Sabha Rajya Sabha Captai Revenue . Revenue Department of par. hamcntgry Affairs . Revenue CHARGLD.—Staff, I-logg- k)ld Allgwanc•.J of tb' President Revenue Secretariat of the Vice-President Revenue CHARGED. —UQ Public Strvica Commüstbn . Revenue TOTAL 1,68, 1,000 3.37, 8,000 1003853000 16, 19,000 95.@0 Rs. \$27,66.000 r '000 17,000 J 6,000 rr,a8.000 733 Total 93,000 31.683000 734 THE GALEITE OF INDIA EXTRAORDINARY STATEMENT OF OBJECTS AND REASONS [PAT ii—, This Bill Is introduced in pursuance of article 114(» of the Constitu- tion of India, read with article 116 thereof, to provide for the appropria- tion out of the Consolidated Fund of India of the moneys rekpired to meet the expenditure charged on the Consolidated Fund and the grants made 'in advance by the Lok Sabha in resp@t of the estimated expendi- ture of the Central Government, excluding Railways, for a part of the financial year 1976-77. C. SUBRAMANIAM. PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA [Copy of letter No. F. 3(16)-B(D)/76, dated the 19th March, 1976 from Shri C. Subramaniam, Minister of to the Secretary-General, Lok Sabha.] The President having been informed of the subject matter of the pro- posed Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the sévices of a part of the financial year 1976-77, recommends under Article 117(1) and (3) of the Constitution of India read with Article 116(2) thereof, the introduction of the Appropriation (Vote on Account) Bill, 1976, in Lok Sabha and also the consideration of the Bill

2. Thd Bill will be introduced in Lok Sabha immediately after the Demands for Grants, 'on account' for expenditure of the Central Govern- ment (excluding Railways) for the year 1976-77 have been voted.SEC. 21 THE GAZETTE OF INDIA EXTRAORDINARY BILL No. 42 or 1976 735 A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of Indic for the services of the financial year 1976-77 for the purposes of Railways. BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows: — 1. This Act may be called the Appropriation (Railways) No. 2 Act, 1976

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three thousand three hundred and ninety-one crores, seventy-three lakhs and fifty-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1976-77, in respect Of the services relating to railways specified in column Z of the Schedule

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.Short title. 18sue of Rs. 3,391, out of the Consoli- dated Fund of India for the finan- Cial *Oar 1976-77. Appro- priation 736 No. of Vote 2 3 4 5 6 7 8 9 IO 11 IIA 12 13 14 15 16 17 THE GAZETTE OF INDIA EXTRAORDNARY TKE SCHEDULE (See sections 2 and 3) 3 Services and purposes Railway Board Nüscellan eous Expenditure Payment8 to Worked Lines and Others [PART 11— Total Rs. 2.593941000 2955,000 Working Expenses— Admin istration Working Expenses— Repairs and Maintenance Working Expenses— Operating Staf Workin g Expenses— Operation (Fuel) Working Expenses— Operation other then Staff Fuel Working Expenses— Miscellaneous Expenses Working Expenses— Staff Welfare Working Expen and Appropriation to Depreciation Reserve Fund Working

Expenses— Appropriation to Pension Fund Dividend to General Revenues and Contribution for Grants to States in lieu of Passenger Fare Tax Open Line Works (Revenue) Construction of New Lines— Capital and Depreciation Reserve Fund Open Line Works— QP Ltd, Depreciation Reserve Fund and Development Fund Pensionary Charges— Pension Fund Repayment of Loans from General Revenues and Interest thereon— Development Fund Voted by Parliament Rs. 2955.000 30.00300 > 000 42, 52, 80,000 Sums not exceeding Charged on the Consolidated Fund Rs. 3.003000 12379*000 32'96,000 r,75, 12,000 7 '38,000 1,00J000 50,000 500,000 SEC. 21 1 No. of , Vote THE GAZETTE OF INDIA EXTRAORDINARY 2 Services and purposes 3 Sums not exceeding 737 Total Rs. 8.98, 48,000 18 Appropriation to Development Fund 19 Appropriation to Revenue Reserve Fund 20 21 22 Payments towards Amortisation of Over-capitalisation, Repayment of Loans from General Revenues and Interest thereon—Revenue Reserve Fund Appropriation to Accident compensation, Safety and Passenger Amenities Fund Accident Compensation , Safety and Passenger Amenities Fund TOTAL Voted Parliament! Rs. 3363, 10,000 Charged on the Consolidated Fund Rs. 2, 50,000 738 THE GAZETTE OF INDIA EXTRAORDINARY STATEMENT OF OBJECTS AND REASONS [PART 11— This Bill is introduced in pursuance of article 114(1) of the Constitution of India, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the expenditure charged on the Consolidated Fund of India and the grants made by Lok Sabha in respect of the estimated expenditure of the Central Government on Railways, for the financial year 1976-77. KAMALAPATI TRIPATHI. PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA [Copy of letter NO. 76-B-4017/1, dated the 10th March, 1976 from Shri Kamalapati Tripathi, Minister of Railways to the Secretary-General, Lok Sabha.] The President, having been informed of the subject matter of the proposed Appropriation Bill providing for the appropriation out of the Consolidated Fund of India of the moneys required to meet the expenditure charged on the Fund and the grants made by Lok Sabha for the financial year 1976-77, recommends under clauses (1) and (3) of article 117 of the Constitution of India the introduction in and consideration by Lok Sabha of the Appropriation Bill. Sc. THE GAZETTE OF INDIA EXTRAORDINARY BILL No. 43 OF 1976 739 A Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1975-76 for the purposes of Railways. BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows: — 1. This Act may be called the Appropriation (Railways) No. 3 Act, 1976

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred and seventy-eight crores, sixty-two lakhs and fifty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1975-76, in respect of the services relating to Railways specified in column 2 of the Schedule

3. The Bums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for services and purposes expressed in the Schedule in relation to the said year.

Short title. Issue of Rs. 278,62, 58,000 out of the Consolidated Fund of India for the financial year 1976. Appropriation. [PART THE GAZETTE OF INDIA EXTRAORDINARY SCHEDULE (See 1 No. of Vote 1 3 4 5 6 7 8 9 10 12 14 15 16 17 2 Services and purposes Railway Board Miscellaneous Expenditure Payments to Worked Lines Others Working Expenses— Administration . Working Expenses— Repairs and Maintenance Working Expenses— Operating Staff Working Expenses— Operation (Fuel) Working Expenses— Operation other than Staff Fuel sections 2 and 3) 3 Sums not exceeding Voted by Charged on Parliament the Consolidated Total Rs. 20, 16,000 89,723000 5 '94,000 5504.673000 and Working Expenses—Miscellaneous Expenses . Working Expenses—staff Welfare . Working to Pension Fund Dividend to General Revenues and Contribution Grants to States in lieu of Passenger Fare Tax of New Lines—Capital and Reserve Fund . Open Line Works— Capital, Reserve Fund and Development Fund Pensionary Charges— Pension Fund Repayment of from General Revenue. Interest thereon— Development Rs. 20, 16,000 89.72,000 213523463000 73503003000 3381,000 dated Fund Rs. 96,000 3,000 38.09,000 \$65,000 SEC. 2) 1 No. of Vote THE GAZETTE OF INDIA EXTRAORDINARY 2 Services and purposes 3 Sums not exceeding Charged on the Consolidated Fund Rs. 741 Total Voted by Parliament Rs. 21 Appropriation to Accident Compensation Safety and Passenger Amenities Fund and Accident Compensation, Safety and Passenger Amenities Fund TOTAL 742 THE GAZETTE OF INDIA EXTRAORDINARY STATEMENT OF OBJECTS AND REASONS [PART 11—SBC. 21 This

Bill is introduced in pursuance of article 114(1) of the Constitution of India, read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the supplementary expenditure charged on the Consolidated Fund of India and the grants made by the Lok Sabha for expenditure of the Central Government on Railways, for the financial year 1975-76.

KALAPATI TRIPATHI. PRESIDENTS RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA [Copy of letter No. 75-B-4017, dated the 18th March, 1976 from Shri Kamalapati Tripathi, Minister of Railways to the Secretary-General, Lok Sabha.] The President, having been informed of the subject matter of the proposed Appropriation Bill providing for the appropriation out of the Consolidated Fund of India of the moneys required to meet the expenditure charged on the Fund and the Supplementary Grants made by Lok Sabha, for 1975-76, recommends under clauses (1) and (3) of article 117 of the Constitution of India read with clause (2) of article 115 thereof, the introduction in and consideration by Lok Sabha of the Appropriation Bill.

S. L. SHAKDHER, Secretary-General PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1976 1/4/77-E, I(A)

Goverment of India/Ministry of Finance/Victoria Nantraia Department of Expenditure/Vyasa New Delhi, the 21st November, 1957. The Pay & Accounts Officer, Department of Finance, New Delhi. To: « Delegation of powers to the Controller of Accounts. Sir, General Instructions conferred on this Ministry vide item (2) Annexure to this Ministry's letter dated the 10th April, 1975 read dated the 18th March, 1976, the undersigned is directed to say that the Controller is directed to decide that the Controller General of Accounts exercise all powers vested in a Ministry/Department of the Government of India: under the rules mentioned below in respect of affairs of, 11 not (i) Delegation of Financial Powers Rules, 1958. (11) General Financial Rules, 1963 (11) Fundamental & Supplementary Rules. The powers in respect of the following items shall be exercised by the Controller General of Accounts: — (i) Creation of Posts. (ii) Transfer of posts. (iii) Appropriation and Re-appropriation of budget provision - the powers delegated to the Controller General of Accounts be exercised by him in consultation with the Ministry of Finance, Department of Expenditure. -2- The exercise of the delegated powers will be subject to the conditions laid down in Rule 10(5) of the D.F.P. Rules, 1958 and subject to other procedural and economy instructions etc. issued by Government from time to time. This in accordance with the concurrence of Department of Expenditure U.O.No dated the 19th November, Yours faithfully, (Sd/-) Under Secretary to the Govt. of India Copy to: — The Controller General of Accounts, invited to the following aspects:— 2. 3. 4. 5. 6. 8-20 All financial sanctions issued by him in exercise of the powers delegated to him should denote exercise of the delegated powers and not involve the name of the President. A copy of the sanction issued should invariably be endorsed to Integrated F. A. and Branch. Since devolution of financial powers along with (b) responsibilities i.e. an integral part of the scheme of delegation of financial powers, the powers now delegated should in turn be redelegated to subordinate authorities/lower formations. A.C.C.R., New Delhi. The I.F.A. Branch, Office of the Controller General of Accounts. E. II(A) Branch. E(Coord) Branch. Branch. Spare copies. To: Under Secretary to the Govt. India