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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

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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:—

Short title and commencement.

1. (*1*) This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Act, 1976.

(*2*) It shall be deemed to have come into force on the 1st day of March, 1976.

Amendment of section 10.

56 of 1971.

2. In section 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 (*1*),—

(*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

(ii) the accounts of any particular services or departments 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 departments of the State:";

(*b*) in the second proviso, for the words "Provided further", the words "Provided also" shall be substituted.

Amendment of section 11.

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 responsible in that behalf" shall be substituted;

(*b*) the following provisos shall be inserted at the end, namely:—

"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 accounts relating to annual receipts and disbursements for the purpose of the Union or of a Union territory having a Legislative 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 the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the State.".

Amendment of section 22.

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 be 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.

Repeal and saving.

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 taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

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 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 1976) 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.

FINANCIAL MEMORANDUM

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 required 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 a result of the transfer of the accounting functions from the Comptroller and Auditor-General to the Minisrties, 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, typewriters and other office equipment, a non-recurring expenditure of Rs. 5 lakhs is anticipated.

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.

IndiaCode

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.

IndiaCode

IndiaCode

BILL NO. 46 OF 1976

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:—

Short title and commencement.

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.

Transfer of officers and employees of the Indian Audit and Accounts Department.

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 pros-

56 of 1971.

pective) as may be specified in the order, 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.

Repeal and saving

3. (1) The Departmentalisation of Union Accounts (Transfer of Personnel) Ordinance, 1976, is hereby repealed. 2 of 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.

STATEMENT OF OBJECTS AND REASONS

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 autdit 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.

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 officers 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.

IndiaCode

BILL NO. 47 OF 1976

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:—

Short title.

1. This Act may be called the Appropriation (Vote on Account) Act, 1976.

Withdrawal of Rs. 4569, 62,36,000 from and out of the Consolidated Fund of India for the financial year 1976-77.

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.

Appropriation

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

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture .	Revenue	35,83,000	..	35,83,000
2	Agriculture . .	Revenue	10,84,74,000	..	10,84,74,000
		Capital	92,74,33,000	*13,50,07,000*	106,24,40,000
3	Fisheries .	Revenue	1,95,84,000	*1,000*	1,95,85,000
		Capital	27,23,000	*2,00,000*	29,23,000
4	Animal Husbandry and Dairy Development . .	Revenue	6,14,51,000	*17,000*	6,14,68,000
		Capital	64,33,000	*7,30,000*	71,63,000
5	Forest .	Revenue	1,76,62,000	..	1,76,62,000
		Capital	13,33,000	*41,67,000*	55,00,000
6	Department of Food	Revenue	62,11,78,000	*2,000*	62,11,80,000
		Capital	3,91,38,000	*3,21,000*	3,94,59,000
7	Department of Rural Development .	Revenue	11,75,02,000	*1,000*	11,75,03,000
		Capital	1,17,56,000	*46,83,000*	1,64,39,000
8	Department of Agricultural Research and Education .	Revenue	1,26,000	..	1,26,000
9	Payments to Indian Council of Agricultural Research .	Revenue	7,58,44,000	..	7,58,44,000
10	Department of Irrigation . .	Revenue	2,24,71,000	..	2,24,71,000
		Capital	1,13,08,000	*2,20,83,000*	3,33,91,000
11	Ministry of Chemicals and Fertilizers .	Revenue	5,34,000	..	5,34,000
12	Chemicals and Fertilizers Industries .	Revenue	3,29,000	..	3,29,000
		Capital	81,99,30,000	..	81,99,30,000
13	Ministry of Commerce	Revenue	16,74,000	..	16,74,000
14	Foreign Trade and Export Production .	Revenue	34,99,48,000	..	34,99,48,000
		Capital	64,06,47,000	..	64,06,47,000
15	Ministry of Communications	Revenue	23,31,000	..	23,31,000
		Capital	1,39,33,000	..	1,39,33,000

IndiaCode

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
16	Overseas Communications Service .	Revenue	1,55,48,000	..	1,55,48,000
		Capital	1,20,82,000	2,000	1,20,84,000
17	Posts and Telegraphs—Working Expenses .	Revenue	92,34,91,000	3,000	92,34,94,000
18	Posts and Telegraphs—Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues .	Revenue	25,66,96,000	..	25,66,96,000
19	Capital Outlay on Posts and Telegraphs .	Capital	35,34,67,000	..	35,34,67,000
20	Ministry of Defence .	Revenue	27,79,000	..	27,79,000
		Capital	4,77,61,000	49,56,000	5,27,17,000
21	Defence Services—Army	Revenue	274,95,96,000	1,50,000	274,97,46,000
22	Defence Services—Navy .	Revenue	28,03,71,000	6,000	28,03,77,000
23	Defence Services—Air Force .	Revenue	85,28,41,000	25,000	85,28,66,000
24	Defence Services—Pensions .	Revenue	19,09,37,000	2,000	19,09,39,000
25	Capital Outlay on Defence Services	Capital	43,20,43,000	5,00,000	43,25,43,000
26	Department of Education .	Revenue	23,90,000	..	23,90,000
27	Education .	Revenue	27,16,19,000	..	27,16,19,000
		Capital	7,78,000	78,11,000	85,89,000
28	Department of Social Welfare . .	Revenue	2,26,38,000	..	2,26,38,000
29	Ministry of Energy .	Revenue	8,87,000	..	8,87,000
30	Power Development	Revenue	9,19,81,000	..	9,19,81,000
		Capital	18,20,10,000	1,54,67,000	19,74,77,000
31	Coal and Lignite .	Revenue	3,72,44,000	..	3,72,44,000
		Capital	45,79,00,000	..	45,79,00,000
32	Ministry of External Affairs . .	Revenue	15,85,19,000	4,000	15,85,23,000
		Capital	1,79,17,000	..	1,79,17,000
33	Ministry of Finance	Revenue	5,63,24,000	7,000	5,63,31,000
34	Stamps . . .	Revenue	2,08,82,000	..	2,98,82,000
		Capital	30,71,000	..	30,71,000
35	Audit . . .	Revenue	10,83,10,000	15,69,000	10,98,79,000

IndiaCode

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
36	Currency, Coinage and Mint . .	Revenue	6,78,15,000	..	6,78,15,000
		Capital	3,98,51,000	..	3,98,51,000
37	Pensions . . .	Revenue	10,50,00,000	*10,00,000*	10,60,00,000
38	Transfers to State and Union Territory Governments	Revenue	125,32,51,000	*288,26,67,000*	413,59,18,000
		Capital	..	*417,86,00,000*	417,86,00,000
	CHARGED.— *Interest Payments* .	Revenue	..	*225,30,92,000*	225,30,92,000
39	Other Expenditure of the Ministry of Finance . .	Revenue	33,13,39,000	*44,000*	33,13,83,000
		Capital	34,93,56,000	..	34,93,56,000
40	Loans to Government Servants, etc.	Capital	8,83,33,000	..	8,83,33,000
	CHARGED.— *Repayment of Debt*	Capital	..	*1611,83,60,000*	1611,83,60,000
41	Department of Revenue and Banking	Revenue	79,71,000	..	79,71,000
		Capital	13,91,97,000	*67,000*	13,92,64,000
42	Customs . .	Revenue	4,14,94,000	*7,000*	4,15,01,000
43	Union Excise Duties	Revenue	7,14,17,000	*14,000*	7,14,31,000
44	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax . . .	Revenue	6,83,33,000	*22,000*	6,83,55,000
45	Opium and Alkaloid Factories . .	Revenue	19,94,33,000	*1,000*	19,94,34,000
		Capital	11,23,000	..	11,23,000
46	Ministry of Health and Family Planning .	Revenue	11,54,000	..	11,54,000
47	Medical and Public Health . .	Revenue	15,22,01,000	..	15,22,01,000
		Capital	7,22,37,000	*16,000*	7,22,53,000
48	Family Planning .	Revenue	12,70,48,000	..	12,70,48,000
		Capital	1,67,000	..	1,67,000
49	Ministry of Home Affairs . .	Revenue	36,10,000	..	36,10,000
50	Cabinet . .	Revenue	21,07,000	..	21,07,000
51	Department of Personnel and Administrative Reforms .	Revenue	1,23,35,000	*1,000*	1,23,36,000
		Capital	25,000	*4,17,000*	4,42,000
52	Police . .	Revenue	31,46,80,000	*3,000*	31,46,83,000
		Capital	50,00,000	*1,23,76,000*	1,73,76,000
53	Census . . .	Revenue	61,44,000	..	61,44,000

IndiaCode

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
54	Other Expenditure of the Ministry of Home Affairs .	Revenue	22,75,29,000	9,61,65,000	32,36,94,000
		Capital	6,21,87,000	11,53,000	6,33,40,000
55	Delhi . . .	Revenue	18,70,87,000	9,44,000	18,80,31,000
		Capital	8,33,05,000	41,67,000	8,74,72,000
56	Chandigarh . .	Revenue	2,68,91,000	9,16,000	2,78,07,000
		Capital	1,01,89,000	1,00,000	1,02,89,000
57	Andaman and Nicobar Islands . . .	Revenue	3,53,02,000	1,000	3,53,03,000
		Capital	1,61,72,000	..	1,61,72,000
58	Dadra and Nagar Haveli . . .	Revenue	31,44,000	..	31,44,000
		Capital	22,61,000	..	22,61,000
59	Lakshadweep . .	Revenue	53,13,000	..	53,19,000
		Capital	18,05,000	..	18,05,000
60	Ministry of Industry and Civil Supplies .	Revenue	56,66,000	..	56,66,000
61	Industries . .	Revenue	3,61,89,000	..	3,61,89,000
		Capital	24,60,59,000	..	24,60,59,000
62	Village and Small Industries . .	Revenue	5,46,50,000	25,00,000	5,71,50,000
		Capital	5,61,16,000	51,50,000	6,12,66,000
63	Civil Supplies and Co-operation .	Revenue	1,12,19,000	..	1,12,19,000
		Capital	4,67,27,000	32,60,000	4,99,87,000
64	Ministry of Information and Broadcasting . . .	Revenue	7,16,000	..	7,16,000
65	Information and Publicity . . .	Revenue	2,47,98,000	..	2,47,98,000
		Capital	19,25,000	..	19,25,000
66	Broadcasting . .	Revenue	6,73,23,000	..	6,73,23,000
		Capital	3,55,69,000	..	3,55,69,000
67	Ministry of Labour .	Revenue	12,00,000	..	12,00,000
68	Labour and Employment . . .	Revenue	7,33,46,000	4,000	7,33,50,000
		Capital	1,65,000	..	1,65,000
69	Ministry of Law, Justice and Company Affairs . .	Revenue	3,65,54,000	..	3,65,54,000
70	Administration of Justice . . .	Revenue	5,41,000	10,34,000	15,75,000
71	Ministry of Petroleum . .	Revenue	7,65,000	..	7,65,000
72	Petroleum and Petro-Chemicals Industries . . .	Revenue	9,24,35,000	..	9,24,35,000
		Capital	48,55,05,000	..	48,55,05,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
73	Ministry of Planning .	Revenue	1,17,000	..	1,17,000
74	Statistics . . .	Revenue	1,69,44,000	..	1,69,44,000
75	Planning Commission	Revenue	78,52,000	..	78,52,000
76	Department of Science and Technology .	Revenue	1,80,19,000	..	1,80,19,000
		Capital	24,83,000	..	24,83,000
77	Survey of India .	Revenue	2,96,32,000	..	2,96,32,000
78	Grants to Council of Scientific and Industrial Research	Revenue	7,40,64,000	..	7,40,64,000
79	Ministry of Shipping and Transport .	Revenue	40,99,000	..	40,99,000
80	Roads . . .	Revenue	13,44,42,000	*2,000*	13,44,44,000
		Capital	13,80,14,000	*1,57,00,000*	15,37,14,000
81	Ports, Lighthouses and Shipping . .	Revenue	4,15,13,000	*1,000*	4,15,14,000
		Capital	34,52,07,000	*54,35,000*	35,06,42,000
82	Road and Inland Water Transport .	Revenue	17,91,000	..	17,91,000
		Capital	2,90,90,000	*36,50,000*	3,27,40,000
83	Department of Steel .	Revenue	8,80,88,000	..	8,80,88,000
		Capital	88,52,25,000	*33,33,000*	88,85,58,000
84	Department of Mines	Revenue	4,75,000	..	4,75,000
85	Mines and Minerals . . .	Revenue	6,00,93,000	..	6,00,93,000
		Capital	16,70,52,000	..	16,70,52,000
86	Department of Supply.	Revenue	3,89,000	..	3,89,000
87	Supplies and Disposals . . .	Revenue	1,33,06,000	..	1,33,06,000
88	Department of Rehabilitation . .	Revenue	4,07,64,000	*19,000*	4,07,83,000
		Capital	1,57,79,000	*1,30,56,000*	2,88,35,000
89	Ministry of Tourism and Civil Aviation .	Revenue	7,96,000	..	7,96,000
90	Meteorology . .	Revenue	1,87,89,000	..	1,87,89,000
		Capital	33,87,000	..	33,87,000
91	Aviation . . .	Revenue	4,46,84,000	..	4,46,84,000
		Capital	4,23,80,000	*1,67,000*	4,25,47,000
92	Tourism . . .	Revenue	64,32,000	..	64,32,000
		Capital	71,23,000	..	71,23,000
93	Ministry of Works and Housing . .	Revenue	9,88,000	..	9,88,000
94	Public Works . .	Revenue	9,51,07,000	*3,000*	9,51,10,000
		Capital	2,45,86,000	*1,66,000*	2,47,52,000
95	Water Supply and Sewerage . . .	Revenue	22,22,000	..	[22,22,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
96	Housing and Urban Development . .	Revenue	1,68,41,000	10,43,000	1,78,84,000
		Capital	3,37,88,000	5,27,66,000	8,65,54,000
97	Stationery and Printing . . .	Revenue	4,76,22,000	1,000	4,76,23,000
98	Department of Atomic Energy . .	Revenue	7,34,000	..	7,34,000
99	Atomic Energy Research, Development and Industrial Projects . .	Revenue	9,40,52,000	..	9,46,52,000
		Capital	16,94,48,000	..	16,94,48,000
100	Nuclear Power Schemes . .	Revenue	6,42,05,000	..	6,42,05,000
		Capital	9,18,93,000	..	9,18,93,000
101	Department of Culture . . .	Revenue	1,25,44,000	..	1,25,44,000
102	Archaeology . .	Revenue	1,00,85,000	..	1,00,85,000
103	Department of Electronics . .	Revenue	1,29,28,000	..	1,29,28,000
		Capital	37,09,000	..	37,09,000
104	Department of Space .	Revenue	5,61,88,000	..	5,61,88,000
		Capital	1,43,84,000	..	1,43,84,000
105	Lok Sabha . .	Revenue	76,19,000	17,000	76,36,000
106	Rajya Sabha . .	Revenue	30,93,000	16,000	31,09,000
107	Department of Parliamentary Affairs .	Revenue	3,29,000	..	3,29,000
	CHARGED.—*Staff, Household and Allowances of the President* .	Revenue	..	11,28,000	11,28,000
108	Secretariat of the Vice-President .	Revenue	95,000	..	95,000
	CHARGED.—*Union Public Service Commission* .	Revenue	..	31,68,000	31,68,000
		TOTAL	1983,67,70,000	2585,94,66,000	4569,62,36,000

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STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114(1) of the Constitution of India, read with article 116 thereof, 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 and the grants made in advance by the Lok Sabha in respect of the estimated expenditure 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 Finance to the Secretary-General, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services 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. The Bill will be introduced in Lok Sabha immediately after the Demands for Grants, 'on account' for expenditure of the Central Government (excluding Railways) for the year 1976-77 have been voted.

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BILL NO. 42 OF 1976

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India 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:—

Short title.

1. This Act may be called the Appropriation (Railways) No. 2 Act, 1976.

Issue of Rs. 3,391, 73,51,000 out of the Consolidated Fund of India for the financial year 1976-77.

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 2 of the Schedule.

Appropriation.

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.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	2,59,94,000	..	2,59,94,000
2	Miscellaneous Expenditure	11,31,49,000	3,00,000	11,34,49,000
3	Payments to Worked Lines and Others	29,75,000	..	29,75,000
4	Working Expenses—Administration	158,69,09,000	1,00,000	158,70,09,000
5	Working Expenses—Repairs and Maintenance	627,72,40,000	12,79,000	627,85,19,000
6	Working Expenses—Operating Staff	333,68,96,000	32,96,000	334,01,92,000
7	Working Expenses—Operation (Fuel)	294,47,26,000	44,48,000	294,91,74,000
8	Working Expenses—Operation other than Staff and Fuel	118,57,61,000	1,75,12,000	120,32,73,000
9	Working Expenses—Miscellaneous Expenses	57,85,48,000	7,38,000	57,92,86,000
10	Working Expenses—Staff Welfare	54,82,25,000	1,00,000	54,83,25,000
11	Working Expenses—Appropriation to Depreciation Reserve Fund	135,00,00,000	..	135,00,00,000
11A	Working Expenses—Appropriation to Pension Fund	30,00,00,000	..	30,00,00,000
12	Dividend to General Revenues and Contribution for Grants to States in lieu of Passenger Fare Tax	207,59,82,000	..	207,59,82,000
13	Open Line Works (Revenue)	8,99,88,000	50,000	9,00,38,000
14	Construction of New Lines—Capital and Depreciation Reserve Fund	42,52,80,000	5,00,000	42,57,80,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund	1,086,02,77,000	30,00,000	1,086,32,77,000
16	Pensionary Charges—Pension Fund	25,19,29,000	..	25,19,29,000
17	Repayment of Loans from General Revenues and Interest thereon—Development Fund	8,46,70,000	..	8,46,70,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
18	Appropriation to Development Fund	8,98,48,000	..	8,98,48,000
19	Appropriation to Revenue Reserve Fund	..	..	..
20	Payments towards Amortisation of Over-capitalisation, Repayment of Loans from General Revenues and Interest thereon—Revenue Reserve Fund	164,04,64,000	..	164,04,64,000
21	Appropriation to Accident Compensation, Safety and Passenger Amenities Fund . . .	8,06,07,000	..	8,06,07,000
22	Accident Compensation, Safety and Passenger Amenities Fund .	3,63,10,000	2,50,000	3,65,60,000
	TOTAL .	3,388,57,78,000	3,15,73,000	3,391,73,51,000

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STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursurance 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.

IndiaCode

BILL No. 43 OF 1976

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:—

Short title.

1. This Act may be called the Appropriation (Railways) No. 3 Act, 1976.

Issue of Rs. 278,62,58,000 out of the Consolidated Fund of India for the financial year 1975-76.

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.

Appropriation.

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.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	20,16,000	..	20,16,000
2	Miscellaneous Expenditure . .	89,72,000	..	89,72,000
3	Payments to Worked Lines and Others	5,94,000	..	5,94,000
4	Working Expenses—Administration	21,52,46,000	96,000	21,53,42,000
5	Working Expenses—Repairs and Maintenance . .	55,87,85,000	6,82,000	55,94,67,000
6	Working Expenses—Operating Staff . . .	29,73,75,000	..	29,73,75,000
7	Working Expenses—Operation (Fuel) . . .	15,36,09,000	3,000	15,36,12,000
8	Working Expenses—Operation other than Staff and Fuel	9,81,41,000	38,09,000	10,19,50,000
9	Working Expenses—Miscellaneous Expenses	5,78,66,000	..	5,78,66,000
10	Working Expenses—Staff Welfare .	5,64,17,000	35,000	5,64,52,000
11A	Working Expenses—Appropriation to Pension Fund . . .	7,50,00,000	..	7,50,00,000
12	Dividend to General Revenues and Contribution for Grants to States in lieu of Passenger Fare Tax .	36,99,000	..	36,99,000
14	Construction of New Lines—Capital and Depreciation Reserve Fund .	..	5,65,000	5,65,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund .	116,13,01,000	32,38,000	116,45,39,000
16	Pensionary Charges—Pension Fund	8,01,70,000	3,000	8,01,73,000
17	Repayment of loans from General Revenues and interest thereon—Development Fund . . .	53,61,000	..	53,61,000

IndiaCode

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
21	Appropriation to Accident Compensation, Safety and Passenger Amenities Fund . . .	23,71,000	..	23,71,000
22	Accident Compensation, Safety and Passenger Amenities Fund .	..	9,04,000	9,04,000
	TOTAL . .	277,69,23,000	93,35,000	278,62,58,000

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STATEMENT OF OBJECTS AND REASONS

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.

KAMLAPATI TRIPATHI.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 75-B-4017, dated the 18th March, 1976 from Shri Kamlapati 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.

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(25c)

No.G.20011/4/77-E.I(A)
Government of India/Bharat Sarkar
Ministry of Finance/Vitta Mantralaya
Department of Expenditure/Vyaya Vibhag
....

New Delhi, the 24th November, 1977

To

The Pay & Accounts Officer,
Department of Expenditure,
Ministry of Finance,
New Delhi.

Subject:- Delegation of powers to the Controller General of Accounts.

...

Sir,

In exercise of the powers confered on this Ministry vide item (2) of Annexure I to this Ministry's O.M.No.F-10(13)-E(Coord)/75, dated the 10th April, 1975 read with O.M. dated the 8th March, 1976, the undersigned is directed to say that the President is pleased to decide that the Controller General of Accounts will exercise all powers vested in a Ministry/Department of the Government of India under the rules mentioned below in respect of affairs of his Organisation:-

(i) Delegation of Financial Powers Rules, 1958.

(ii) General Financial Rules, 1963.

(iii) Fundamental Rules & Supplementary Rules.

2. The powers in respect of the following items shall not be exercised by the Controller General of Accounts:-

(i) Creation of Posts.

(ii) Write off of losses.

(iii) Appropriation and Re-appropriation of budget provision.

3. The powers delegated to the Controller General of Accounts will be exercised by him in consultation with the I.F.A. to the Ministry of Finance, Department of Expenditure.

.... 2/-

4. 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.

5. This issues with the concurrence of Department of Expenditure U.O.No.3653-IFA/77, dated the 19th November, 1977.

Yours faithfully,

(R.L. Sud)
Under Secretary to the Govt. of India

Copy to:-

1. The Controller General of Accounts, His attention is invited to the following aspects:-

   (a) All financial sanctions issued by him in exercise of the powers delegated to him should denote the 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 A&B Branch.

   (b) Since devoluation of financial powers along with responsibilities is 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.

2. The A.G.C.R., New Delhi.
3. I.F.A. Branch.
4. Office of the Controller General of Accounts.
5. E.II(A) Branch.
6. E(Coord) Branch.
7. A&B Branch.
8-20. Spare copies.

(R.L. Sud)
Under Secretary to the Govt. of India

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