
**Comptroller And Auditor Generals (Duties, Powers And
Conditions Of Service) Act, 1971**

[15TH DECEMBER, 1971]

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Comptroller And Auditor Generals (Duties, Powers And Conditions Of Service) Act, 1971

[15TH DECEMBER, 1971]

STATEMENTS OF OBJECTS AND REASONS Act 56 of 1971.- Art.148(3) of the Constitution of India provides that the salary and other conditions of service of the Comptroller and Auditor-General shall be such as may be determined by law and until so determined, shall be as specified in the Second Schedule to the Constitution, Further, Art.149 of the Constitution of India lays down that the Comptroller and Auditor-General shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States and of any other authority or body as may be prescribed by or under any law made by parliament and until so prescribed, shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States as were conferred on or exercisable by the Auditor-General of India immediately before the commencement of the Constitution. The conditions of service of the Comptroller and Auditor-General are at present governed by three separate sets of provisions, namely, paragraph 12 of the Second Schedule to the Constitution which refers to salary and rights in respect of leave of absence and other conditions of service; the Comptroller and Auditor-General (Conditions of Service) Act, 1953 which regulates the terms of office of the Comptroller and Auditor-General and his pensionary entitlements; and Government of India (Audit and Accounts) Order, 1936 made under S.166 of the Government of India Act, 1935, which continues to be in force in so far as the other conditions of service are concerned (mostly leave of absence and travelling allowance.) The duties and powers of the Comptroller and Auditor-General in relation to the accounts of the Union and of the States continue to be governed by the provisions of Government of India (Audit and Accounts) Order, 1936, which remains in force in view of

the provisions of Art.149 of the Constitution of India. The Bill seeks to provide comprehensively for the conditions of service and duties and powers of the Comptroller and Auditor General in replacement of the various provisions in his regard as referred to above. While it broadly follows the existing provisions both in respect of conditions of service and duties and powers, it makes certain modifications as indicated below:-

(a) Conditions of Service

(i) Salary.- The Bill provides that the Comptroller and Auditor-General shall be paid a salary which is equal to the salary of the Judge of the Supreme Court. This is a slight modification of the existing provision which provides for a salary of Rs. 4,000 per month. The salary of the Judge of the Supreme Court is also Rs. 4,000 per month at present.

(ii) Term of office.- The Bill provides that Comptroller and Auditor-General shall hold office for a term of 6 years and that where he attains the age of 65 years before the expiry of the term he shall vacate office on the date on which he attains the age of 65. The existing provision is that the Comptroller and Auditor-General shall hold office for a term of 6 years and there is no age limit for holding the office of Comptroller and Auditor-General. Age limit is being prescribed.

(iii) Pension.- The Bill provides that a person whom immediately before assuming office as Comptroller and Auditor-General, was in the service of Government, shall be deemed to have retired from the previous service on the date on which he enters upon office as the Comptroller and Auditor-General, but for purposes of pension, service as Comptroller and Auditor-General will be counted as approved service in the Service to which he belonged. On demitting office as the Comptroller and Auditor-General he will be paid a pension of Rs. 15,000 per annum which will be inclusive of any prior pension admissible to or earned by him including pension equivalent of death-cum-retirement gratuity. Any other person appointed as Comptroller and Auditor-General will also be eligible to a pension of Rs. 15,000 per annum. This pension will be admissible if a person demits the office of Comptroller and Auditor-General on completing his tenure or attaining the age of 65 or due to ill-health. In case of resignation he will be entitled to a pension of Rs. 2,000 per annum for each completed year of service as Comptroller and Auditor-General but the total annual pension payable to a person inclusive of any prior pension admissible to him for service under Government will not exceed Rs. 15,000. Moreover, if the Comptroller and Auditor-General is or becomes eligible at any time under the rules governing the service to which he belonging to a pension higher

than Rs. 15,000 he shall be eligible to draw the higher pension. The existing provision provides that on demitting office, the Comptroller and Auditor-General will be eligible to pension under the rules of the Service to which he belonged and in addition to an additional pension of Rs. 600 per annum for each completed year of service as Comptroller and Auditor-General subject to a maximum of 1,000 in the case of officers belonging to the Indian Civil Service and Rs. 12,000 in the case of officers belonging to other services. The ceiling does not include pension equivalent of death-cum-retirement gratuity admissible to the officer. The pension provided in the Bill will be applicable to the present incumbent of the office of the Comptroller and Auditor-General at his option if it is of advantage to him as well as for future incumbents. (iv) Other conditions of services.- The Bill extends the benefit of the Civil Pensions (Commutation) Rules to the Comptroller and Auditor-General, and also provides that the other conditions of service of the Comptroller and Auditor-General shall be determined by the rules applicable to a member of the Indian Administrative Service holding the rank of a Secretary to the Government of India. (b) Duties and powers (i) The Bill provides for audit by the Comptroller and Auditor-General of all expenditure from the Consolidated Fund of India, of each State and of each Union territory having a Legislative Assembly and also of all transactions relating to the contingency Funds and Public Accounts. (ii) The Bill provides for audit by the Comptroller and Auditor-General of the accounts of bodies or authorities substantially financed by grants or loans from the Consolidated Fund of India or a State or of a Union territory having a Legislative Assembly. For this purpose, a grant or loan will be treated as substantial if it is not less than Rs. 5,00,000 and constitutes not less than 75 per cent of the total expenditure of the body or authority in a financial year. (iii) The Bill provides for scrutiny by the Comptroller and Auditor-General of the procedures by which an authority sanctioning a grant or a loan to any body or authority satisfies itself as to the fulfilment of the conditions subject to which the grant or loan was given and for this purpose gives him the right of access to the books of the body or authority, with certain exceptions. (iv) The Bill provides for the audit by the Comptroller and Auditor-General of all receipts which are payable into the Consolidated Fund of India or of a State or of a Union territory having a Legislative Assembly and to satisfy himself that the rules and procedures are designed to secure an effective check on assessment, collections, etc., and to report thereon. (v) The Bill

provides that the Comptroller and Auditor-General shall, if so requested by the President or the Governor of a State or the Administrator of a Union territory, as the case may be, undertake the audit of the accounts of any authority or body not otherwise entrusted to him by or under any law made by Parliament. Such request will be required to be made in public interest and after consultation with the Comptroller and Auditor-General and after giving a reasonable opportunity to the body or authority for making representations with regard to the proposal for audit by the Comptroller and Auditor-General. The Comptroller and Auditor-General may also propose to the President or the Governor of a State or the Administrator, of a Union territory having a Legislative Assembly, that he may be authorised to undertake the audit of any body or authority not entrusted to him. The notes on clauses appended to the Bill explain the provisions of the Bill.-S.O.R. See Gaz.of Ind., II-8-71,Pt. II, S.2,Ext.,p.583.Act 58 of 1976.- 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 task 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 the 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 (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. S.O.R. - See Gaz. of Ind., 23-3-76, Pt. II, S. 2, Ext., p. 717. Act 2 of 1984.-The Comptroller and Auditor-General's(Duties,PowersandConditionsofService)Act, 1971 was enacted to determine the conditions of services of the Comptroller and Auditor-General and prescribe his duties and powers. The Act was amended in 1976 mainly for the purpose of making the necessary provision for relieving the Comptroller and Auditor-General from the responsibility from compiling accounts. In the light of the changed circumstances and experience gained from the working of the provisions of the Act, it is considered necessary to make certain further amendments. 2, While the provisions as to pension payable to officers of Government have been modified, the pension payable to the Comptroller and Auditor-General remains the same as fixed in 1971. It is accordingly proposed to provide that subject to a maximum of Rs. 20,400/- per annum, a serving officer appointed as a Comptroller and Auditor-General will be entitled by way of pension to an amount equal to the aggregate of the pension admissible to him in the service to which he belonged by treating his service as Comptroller and Auditor-General as continued approved service for this purpose and a special pension calculated at the rate of Rs. 700/- per annum for each completed year of service as Comptroller and Auditor-General. It is also proposed to provide that subject to the aforesaid maximum of Rs. 20,400/- per annum, a retired officer appointed as Comptroller and Auditor-General will be entitled by way of pension to the aggregate

of the pension admissible to him under the rules governing the service to which he belonged and a special pension calculated at the rate of Rs. 700/-per annum for each completed year of service as Comptroller and Auditor-General . These revised provisions as to pension will be applicable only in the case of persons demitting office as Comptroller and Auditor-General (on completing the term or attaining the age of 65 years or on ground of ill-health or by resignation) after the commencement of proposed legislation (vide clause 2 of the Bill). 3. At present, under section 14 of the Act, the Comptroller and Auditor-General is required to audit the receipts and expenditure of a body or authority which is substantially financed by grants or loans from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly. According to the explanation to that section, where the grant or loan to a body or authority from the Consolidated Fund of India or of any State or of any such Union territory is not less than Rs. 5 lakhs and the amount of such grant or loan is not less than seventy-five per cent of the total expenditure of that body or authority, such body or authority is deemed to be substantially financed by such grant or loan. It is proposed to enhance the limit specified in this explanation from Rs. 5 lakhs to Rs. 25 lakhs. It is also proposed to provide that the Comptroller and Auditor-General may, with the approval of the President or Governor or Administrator, undertake audit of the receipt and expenditure of a body or authority which is in receipt of Government grant or loan of rupees one crore or more in a year, though this may be less than 75 per cent of the total expenditure of that body or authority. It is further proposed to provide that where a body or authority comes within the purview of the audit of the Comptroller and Auditor-General in any year by reason of the tests in the explanation and new sub-section (2) being complied in its case, the Comptroller and Auditor-General shall continue to audit the receipts and expenditure of such body or authority for the succeeding two years also even if such body or authority fails to comply with the tests provided in the said explanation and new sub-section (2) in either or both of those years (vide clause 3 of the Bill). 4, The present opportunity is being availed of to include in the Act a provision for the laying of audit reports of the Comptroller and Auditor-General in relation to the accounts of Government Companies or Corporations referred to in section 19 of the Act before Parliament or, as the case may be, the legislature of the State concerned (vide clause 4 of the Bill). 5. The Bill seeks to achieve the above object.-

Gaz. of Ind., 1-3-1984, Pt. II, S. 2, Ext., p. 4 (No. 7). Act 50 of 1987.- Article 148(1) of the Constitution provides that there be a Comptroller and Auditor-General of India who shall be appointed by the President by warrant under his hand and seal and shall only be removed from office in like manner and on the like ground as a Judge of the Supreme Court. Under clause (3) of the said article, the salary and other conditions of service of the Comptroller and Auditor-General shall be such as may be determined by Parliament by law. In pursuance of this provision, the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 was passed by Parliament in 1971. Under this Act, the Comptroller and Auditor-General is entitled to receive the same salary as a Judge of the Supreme Court while his other conditions of service relating to pension, contribution to provident fund, etc., have been determined by the provisions of that Act. 2. The Constitution has given great importance to the office of the Comptroller and Auditor-General. There is parity of status between the Comptroller and Auditor-General and, the Supreme Court Judge in many cases. The status of the office of the Comptroller and Auditor-General is unique in our federal set up, he being a common functionary for both the Union and the States. It is, therefore, necessary and proper that the Comptroller and Auditor-General is given the same conditions of service and facilities as are provided to a Judge of the Supreme Court other than the tenure and the leave facilities. 3. The Bill seeks to achieve the above objects. Gaz. of India, 23-11-1987, Pt. II-S. 2, Ext., p. 21 (No. 55).

CHAPTER 1 PRELIMINARY

1. Short title :-

. This Act¹ may be called The Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Act, 1971.

1. Inserted by the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act (2 of 1984), S. 2 (16-3-11984).

2. Definitions :-

. In this Act, unless the context otherwise requires,-

(a) "accounts", in relation to commercial undertaking of a Government, includes trading, manufacturing and profit and loss

accounts and balance sheets and other subsidiary accounts;

(b) "appropriation accounts" means accounts which relate the expenditure brought to account during a financial year, to the several items specified in the law made in accordance with the provisions of the Constitution or of Government of Union Territories Act, 1963 , for the appropriation of moneys out of the Consolidate Fund of India or of a State, or of a Union territory having a Legislative Assembly, as the case may be;

(c) "Comptroller and Auditor-General" means the Comptroller and Auditor-General" of India appointed under Art.148 of the Constitution of india

(d) "State" means a State specified in the First Schedule to the Constitution;

(e) "Union" includes a Union territory, whether having a Legislative Assembly or not.

Clause 2.- This clause seeks to insert certain definitions which are largely based on the meanings assigned to them in Government of India (Audit and Accounts) Order, 1936 which continues to govern the duties and powers of the Comptroller and Auditor-General in terms of Art.149 of the Constitution of india. S.O.R.- Gaz. of Ind., 1 1-8-71, Pt. II, S. 2, Ext., p. 586.

CHAPTER 2 SALARY AND OTHER CONDITIONS OF SERVICE OF THE COMPTROLLER AND AUDITOR-GENERAL

3. Salary :-

. There shall be paid to the Comptroller and Auditor-General a salary which is equal to the salary of the Judge of the Supreme Court : Provided that if a person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in receipt of, or being eligible so to do, had elected to draw, a pension (other than a disability or wound pension) in respect of any previous service under the Government of the Union or any of its predecessor Governments, or under the Government of a State or any of its predecessor Government, his salary in respect of service as Comptroller and Auditor-General shall be reduced-

(a) by the amount of that pension; and

(b) if he had, before assuming office, received in lieu of a portion of the pension due to him in respect of such previous service, the commuted value thereof, by the amount of that portion of the pension;¹ [* * *]

Clause 3.-Under the existing provision a person appointed as

Comptroller and Auditor-General is entitled to salary at the rate of Rs. 4,000 per mensem vide paragraph 12 (1) in Part E of the Second Schedule to the Constitution. Under this clause the Comptroller and Auditor-General would be entitled to the same salary as that of a Judge of the Supreme Court. Financially this change has no significance as the present salary of a Supreme Court Judge is also Rs. 4,000. If, however, the salary of Supreme Court Judge is revised at a future date the Comptroller and Auditor-General would become entitled to that salary in terms of this clause. The provision relating to reduction from salary of pension, other than a disability or wound pension, drawn, if any, by the Comptroller and Auditor-General is analogous to paragraph 9 of Part D of the Second Schedule to the Constitution, applicable in the case of Judges of the Supreme Court. S.O.R. - Gaz. of Ind., 11-8-71, Pt. II, S. 2, Ext., p. 586.

1. Omitted the word " and" in Clause-b and Omitted Clause-c in proviso of Section-3 By The Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act, 1994, August 26,1994 (51 of 1994)

4. Term of office :-

. The Comptroller and Auditor-General shall hold office for a term of six years from the date on which he assumes such office : Provided that where he attains the age of sixty-five years before the expiry of the said term of six years, he shall vacate such office on the date on which he attains the said age : Provided further that he may, at any time, by writing under his hand addressed to the President, resign his office. Clause 4.- This clause provides that the Comptroller and Auditor-General shall hold office for a term of 6 years from the date on which he assumes office or till he attains the age of 65 years whichever is earlier. This is a slight change from the existing provision under S.2 of the Comptroller and Auditor-General (Conditions of Service) Act, 1953 which provides for a term of 6 years but without any age restriction. S.O.R. - Gaz. of Ind., 11-8-71, Pt. II, S.2, Ext., p. 586.

5. Leave :-

.
(1) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General was in the service of

Government may be granted during his tenure of office but not thereafter, leave in accordance with the rules for the time being applicable to the Service to which he belonged before such date and he shall be entitled to carry forward the amount of leave standing at his credit on such date, notwithstanding anything contained in section 6 .

(2) Any other person who is appointed as the Comptroller and Auditor-General may be granted leave in accordance with such rules as are for the time being applicable to a member of the Indian Administrative Service.

(3) The power to grant or refuse leave to the Comptroller and Auditor-General and to revoke or curtail leave granted to him, shall vest in the President.

Clause 5.- This clause will enable a Comptroller and Auditor-General who was in the service of Government before assumption of office, to take leave in accordance with the rules of the Service to which he belonged except that consequent on cl. 6, it provides for the carry forward of the amount of leave at credit immediately before the date of assumption of office when he will be deemed to have retired from his previous service. S.O.R.-Gaz. of Ind., 1 1-8-71, Pt. II, S. 2, Ext" p. 586.

6. Pension :-

(1) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in the service of Government shall be deemed to have retired from service on the date on which he enters upon office as the Comptroller and Auditor-General but his service as the Comptroller and Auditor-General shall be reckoned as continuing approved service counting for pension in the service to which he belonged.

(2) Every person who enters upon office as the Comptroller and Auditor-General shall, on demitting the said office, be eligible to a pension of a sum of fifteen thousand rupees per annum which sum shall include the aggregate of all pensions payable to him and the commuted portion, if any, of his pension, and the pension equivalent of the retirement gratuity, if any, which may have been admissible to him under the rules for the time being applicable to the Service to which he belonged: Provided that if such a person is or becomes eligible, at any time, under the rules for the time being governing the service to which he belonged, to a pension higher

than the said sum of fifteen thousand rupees, he shall be eligible to draw, as pension, the said higher amount.

(3) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in receipt of, or, had become eligible for receiving, a pension in respect of any previous service under Government, shall, on demitting office as the Comptroller and Auditor-General, be eligible to a pension of fifteen thousand rupees per annum which sum shall include the aggregate of all pensions payable to him and the commuted portion, if any of his pension, and the pension equivalent of the retirement gratuity if any, which may have been admissible to him under the rules for the time being applicable to the service to which he belonged: Provided that if such a person is or becomes eligible, at any time, under the rules for the time being governing the service to which he belonged, to a pension higher than the said sum of fifteen thousand rupees, he shall be eligible to draw, as pension, the said higher amount.

(4) Any other person who is appointed as the Comptroller and Auditor-General shall, on demitting the said office, be eligible to a pension of fifteen thousand rupees per annum.

(5) The person holding office immediately before the commencement of this Act as the Comptroller and Auditor-General shall be eligible to draw, at his option, pension at the rate at which it would be admissible to him if this Act had not come into force or at the rate specified in this section.

(6) A person who demits office as the Comptroller and Auditor-General by resignation shall, on such demission, be eligible to a pension at the rate of two thousand rupees per annum for each completed year of his service as the Comptroller and Auditor-General: Provided that in the case of a person referred to in sub-section (1) or sub-section (3), the aggregate amount of pension admissible under this sub-section together with the amount of pension including the commuted portion, if any, of his pension, and the pension equivalent of the retirement gratuity if any, which may have been admissible to him under the rules for the time being applicable to the Service to which he belonged immediately before he assumed office as the Comptroller and Auditor-General, shall not exceed fifteen thousand rupees per annum or the higher pension referred to in proviso to sub-section (2) or sub-section (3), as the case may be.

¹[(6A) Notwithstanding anything contained in the foregoing provisions of this section, a person referred to in sub-section (1)

who demits office [whether in any manner specified in sub-section (8) or by resignation] as the Comptroller and Auditor-General after the commencement of the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act, 1984, shall, on such demission, be entitled to-

(a) the pension to which he would have been entitled under the rules of the Service to which he belonged by reckoning his service as the Comptroller and Auditor-General as continuing approved service counting for pension in such Service; and

(b) a special pension of seven hundred rupees per annum in respect of each completed year of service as the Comptroller and Auditor-General: ²[* * *]

(6B) Notwithstanding anything contained in the foregoing provisions of this section, a person referred to in sub-section (3) who demits office [whether in any manner specified in sub-section (8) or by resignation] as the Comptroller and Auditor-General after the commencement of the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act, 1984, shall, on such demission, be entitled to-

(a) the pension payable to him in respect of any previous service under Government; and

(b) a special pension of seven hundred rupees per annum in respect of each completed year of ^ service as the Comptroller and Auditor-General: ²[***]

⁴(6C) Notwithstanding anything contained in the foregoing provisions of this section, a person who demits office [whether in any manner specified in sub-section (8) or by resignation] as the Comptroller and Auditor-General after the commencement of the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act, 1987, shall, on such demission, be entitled to-

(a) a pension which is equal to the pension payable to a Judge of the Supreme Court,-

(i) if such person is a person referred to in sub-section (1) or sub-section (3), in accordance with the provisions of Part III of the Schedule to Supreme Court Judges (Conditions of Service) Act, 1958 (hereafter in this Act referred to as the Supreme Court Judges Act), as amended from time to time and

(ii) if such person is a person referred to in sub-section (4), in accordance with the provisions of Part I of the Schedule to the Supreme Court Judges Act, as amended from time to time;

(b) such pension (including commutation of pension), family

pension and gratuity as are admissible to a Judge of Supreme Court under the Supreme Court Judges Act and the rules made thereunder, as amended from time to time".]

5 [

(6 D) Notwithstanding anything contained in the foregoing provisions of this section, a person who demitted office [whether in any manner specified in subsection (8) or by resignation] as the Comptroller and Auditor-General, at any time before the 16th day of December, 1987, shall be entitled to the pension specified in sub-section (6-C) on and from that date."

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(7) If a person who demits office as the Comptroller and Auditor-General is not eligible to any pension under this section but is eligible to a pension under the rules for the time being applicable to the Service to which he belonged immediately before he assumed office as the Comptroller and Auditor-General, he shall, notwithstanding anything contained in this section be eligible to draw such pension as is admissible to him under the said rules.

(8) Except where he demits office by resignation, a person holding office of the Comptroller and Auditor-General shall be deemed for the purposes of this Act, to have demitted such office as such if, and only if,-

(a) he has completed the term of office specified in section 4 , or

(b) he has attained the age of sixty-five years, or

(c) his demission of office is medically certified to be necessitated by ill-health.

Clause 6.- This clause introduces new provisions relating to the pension of the Comptroller and Auditor-General. First it provides that a person who immediately before assuming office as Comptroller and Auditor-General was in the service of Government should be deemed to have retired from his previous service on the date on which he enters upon office as Comptroller and Auditor-General. On demitting office as Comptroller and Auditor-General he will be paid a pension of Rs. 15,000 per annum which will be inclusive of any prior pension admissible to or earned by him including pension equivalent of death-cum-retirement gratuity. Any other person appointed as Comptroller and Auditor-General will also be eligible for a pension of Rs. 15,000 per annum. This pension will be admissible if a person demits the office of the Comptroller and Auditor-General on completing his tenure or attaining the age of 65 or due to ill-health. In case of resignation he will be entitled to a pension of Rs. 2,000 per annum for each completed year of service

as Comptroller and Auditor-General, but the total annual pension payable to a person inclusive of any prior pension and pension equivalent of death-cum-retirement gratuity admissible to him for service under Government shall not exceed Rs. 15,000. Moreover, if the Comptroller and Auditor-General is or becomes eligible at any time under the rules governing the service to which he belonged to a pension higher than Rs. 15,000 he shall be eligible to draw the higher pension. The existing provision is that the Comptroller and Auditor-General on demitting office will be eligible to a pension under the rules of the service to which he belonged, service as Comptroller and Auditor-General counting as approved service in the service to which he belonged and in addition to an additional pension of Rs. 600 per annum for each completed year of service as Comptroller and Auditor-General subject to a maximum of 1,000 in the case of officers belonging to the Indian Civil Service, Rs. 12,000 in the case of officers belonging to other services. The ceiling does not include pension equivalent of death-cum-retirement gratuity admissible to the officer. The pension provided under this clause will be applicable to the present incumbent of the office of the Comptroller and Auditor-General at his option if it is of advantage to him as well as for future incumbents. The main changes from the existing provision are- (a) Fixing the maximum pension at Rupees 15,000 per annum inclusive of any prior pension and pension equivalent of death-cum-retirement gratuity irrespective of whether the person appointed as Comptroller and Auditor-General belonging to the Indian Civil Service or any other service. (b) A serving officer appointed as Comptroller and Auditor-General will be deemed to have retired from his previous service. (c) The maximum pension of Rs. 15,000 is admissible even to a person who has had no previous service under Government before assuming the office of Comptroller and Auditor-General.- S.O.R. Gaz. of Ind., 11-8-71, Pt. II, S. I, Ext" pp. 586, 587.

1. Inserted by the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act (2 of 1984), S. 2 (16-3-11984).

2. Provisos omitted and deemed to have been omitted w.e.f. 1-1-1986, (50 of 1987), S. 2.

4. Provisos omitted and deemed to have been omitted w.e.f. 1-1-1986, (50 of 1987), S. 2.

5. Inserted Sub-section-6d in Section-6 By By The Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service)

Amendment Act, 1994, August 26, 1994 (51 of 1994)

7. Commutation of pension :-

. .- Omitted by the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act (50 of 1987), S. 3 (16-12-1987).

8. Right to subscribe to General Provident Fund :-

. .- Every person holding office as the Comptroller and Auditor-General shall be entitled to subscribe to the General Provident Fund (Central Services).

9. Other conditions of service :-

. .- ¹ [Save as otherwise provided in this Act, the conditions of service relating to travelling allowance, provision of rent-free residence and exemption from payment of income-tax on the value of such rent-free residence, conveyance facilities, sumptuary allowance, medical facilities and such other conditions of service as are for the time being applicable to a Judge of the Supreme Court under Chapter IV of the Supreme Court Judges Act, and the rules made thereunder, shall, so far as may be, apply to a serving or retired Comptroller and Auditor-General as the case may be.] Provided that nothing in this section shall have effect so as to give a person, who immediately before the date of assuming office as the Comptroller and Auditor-General, was in the service of Government, less favourable terms in respect of any of the matters aforesaid than those to which he would be entitled as a member of the Service to which he belonged, his service as Comptroller and Auditor-General being treated for the purpose of this proviso as continuing service in the service to which he belonged.

1. Substituted for the opening para by the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act (50 of 1987), S. 5 (16-12-1987)

CHAPTER 3 DUTIES AND POWERS OF THE COMPTROLLER AND AUDITOR-GENERAL

10. Comptroller and Auditor-General to compile accounts of Union and States :-

. -

- (1) The Comptroller and Auditor-General shall be responsible
- (a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts; and
 - (b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary: ¹[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:] ¹ [Provided also] that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.
- (2) Where, under any arrangement, a person other than the Comptroller and Auditor-General has, before the commencement of this Act, been responsible-
- (i) for compiling the accounts of any particular service or department of the Union or of a State, or
 - (ii) for keeping the accounts of any particular class or character.
- such arrangement shall, notwithstanding anything contained in sub-section (1), continue to be in force unless, after consultation with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (i), by an order of the President or the Governor of the State, as the case may be, and in the case referred to in clause (ii), by an order of the President.

1. Substituted for words "by any other person responsible in that behalf", by the Comptroller and AuditorGenerals (Duties, Powers and Conditions of Service) Amendment Act (58 of 1976). S. 3 (1-3-76).

11. Comptroller and Auditor-General to prepare and submit accounts to the President, Governors of State and Administrators of Union territories having Legislative Assemblies :-

The Comptroller and Auditor-General shall, from the accounts compiled by him or ¹[by the Government or by any other person responsible in that behalf,] prepare in each year accounts (including, in the case of accounts compiled by him, appropriation accounts) showing under the respective heads and annual receipts and disbursements for the purpose of the Union, of each State and of such Union territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union territory having a Legislative Assembly, as the case may be, on or before such dates as he may with the concurrence of the Government concerned, determine. ² [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.] Clause 11.-This clause requires as at present the Comptroller and Auditor-General to prepare the annual accounts separately for the Union and each of the States and Union territories having Legislative Assemblies showing the receipts and disbursements and to submit them to the President, the Governor or the Administrator, as the case may be. In addition, where the accounts are compiled by him he has also to prepare an Appropriation Account showing the expenditure brought to account against the moneys authorised under the Appropriation Act and submit the same to the President the Governor or the Administrator, as the case may be. S.O.R. -SeeGaz. of Ind., 11-8-71, Pt.II, S.2, Ext.,

1. Substituted for words "by any other person responsible in that behalf", by the Comptroller and AuditorGenerals (Duties, Powers and Conditions of Service) Amendment Act (58 of 1976). S. 3 (1-3-76).

2. Substituted for words "by any other person responsible in that behalf", by the Comptroller and AuditorGenerals (Duties, Powers and Conditions of Service) Amendment Act (58 of 1976). S. 3 (1-3-76).

12. Comptroller and Auditor-General to give information and reader assistance to the Union and State.- :-

The Comptroller and Auditor-General shall, in so far as the accounts, for the compilation or keeping of which he is responsible, enable him so to do, give to the Union Government, to the State Governments or to the Governments of Union territories having Legislative Assemblies, as the case may be, such information as they may, from time to time, require, and render such assistance in the preparation of their annual financial statements as they may reasonably ask for. Clause 12.- This clause casts a duty on the Comptroller and Auditor-General to furnish such information to the Union Government or the State Governments or Governments of Union territories having Legislative Assemblies as required and as could be gathered from the accounts for the compiled or keeping of which he is responsible and is based on the existing arrangement. S.O.R. - See Gaz. of Ind., 1 1-8-71, Pt. II, S. 2, Ext., p. 588.

13. General provisions relating to audit :-

It shall be the duty of the Comptroller and Auditor-General-

(a) to audit all expenditure from the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(b) to audit all transactions of the Union and of the States relating to Contingency Funds and Public Accounts,

(c) to audit all trading, manufacturing, profit and loss accounts and balance sheet and other subsidiary accounts kept in any department of the Union or of a State; and in each case to report on the expenditure, transactions or accounts so audited by him.

Clause 13.- This clause provides that the Comptroller and Auditor-General will audit all expenditure from the Consolidated Fund of

India and of each State and of each Union territory having a Legislative Assembly, all transactions relating to the Contingency Funds and Public Accounts and all trading, manufacturing, profit and loss accounts and balance sheets and other subsidiary accounts and follows the existing provisions. S.O.R. - See Gaz., of ind., 11-8-71, Pt. II, S.2, Ext., p. 588.

14. Audit of receipts and expenditure of bodies or authorities substantially financed from Union or State Revenues :-

¹[(1)] Where any body or authority is substantially financed by grants or loans from the Consolidated Fund of India or of any State or or any Union territory having a Legislative Assembly, the Comptroller and Auditor-General shall, subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit all receipts and expenditure of that body or authority and to report on the receipts and expenditure audited by him.

¹ [(2) Notwithstanding anything contained in sub-section (1), the Comptroller and Auditor- General may, with the previous approval of the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, audit all receipts and expenditure of any body or authority where the grant or loan to such body or authority from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly, as the case may be, in a financial year is not less than rupees one crore.

(3) Where the receipts and expenditure of any body or authority are, by virtue of the fulfilment of the conditions specified in sub-section (1) or sub-section (2), audited by the Comptroller and Auditor-General in a financial year, he shall continue to audit the receipts and expenditure of that body or authority for a further period of two years notwithstanding that the conditions specified in sub-section (1) or sub-section (2) are not fulfilled during any of the two subsequent years.]

Clause 14.- This is a new provision which provides for audit by the Comptroller and Auditor-General of the accounts of bodies or authorities substantially financed by grants or loans from the Consolidated Fund of India or a State or of a Union territory having a Legislative Assembly. For this purpose, a grant or loan will be treated as substantial if it is not less than Rs. 5 lakhs and

constitutes not less than 75 per cent of the total expenditure of the body or authority in a financial year.

1. Section 14 re-numbered as sub-section (1) and sub-sections (2) and (3) inserted by the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act (2 of 1984), S. 3 (16-3-1984).

15. Functions of Comptroller and Auditor-General in the case of grants or loans given to other authorities or bodies

:-

(1) Where any grant or loan is given for any specific purpose from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly to any authority or body not being a foreign State or international organisation, the Comptroller and Auditor-General shall scrutinise the procedures by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such grants or loans were given and shall for this purpose have right of access, after giving reasonable previous notice, to the books and accounts of that authority or body: Provided that the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, where he is of opinion that it is necessary so to do in the public interest, by order, relieve the Comptroller and Auditor-General, after consultation with him, from making any such scrutiny in respect of any body or authority receiving such grant or loan.

(2) Except where he is authorised so to do by the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, the Comptroller and Auditor-General shall not have, while exercising the powers conferred on him by sub-section (1), right of access to the books and accounts of any corporation to which any such grant or loan as is referred to in sub-section (1) is given if the law by or under which such corporation has been established provides for the audit of the accounts of such corporation by an agency other than the Comptroller and Auditor-General: Provided that no such authorisation shall be made except after consultation with the Comptroller and Auditor-General and except after giving the concerned corporation a reasonable opportunity of making representations with regard to the proposal to give to the

Comptroller and Auditor-General right of access to its books and accounts.

Clause 15.- This clause requires the Comptroller and Auditor-General to scrutinise the procedures by which any authority sanctioning a grant or a loan from the Consolidated Fund of India or of any State or of a Union territory having a Legislative Assembly to any authority or body other than a foreign State or International Organisation satisfies itself as to the fulfilment of the conditions subject to which the grant or loan was given. For this purpose the Comptroller and Auditor-General will have right of access, after giving reasonable previous notice to the books and accounts of the authority or body but in so far as Corporation established by law is concerned, if the law establishing the Corporation provides for the audit of its accounts by an agency other than the Comptroller and Auditor-General, he will not have right of access to the books and accounts unless he is so authorised by the President, the Governor of a State or the Administrator of a Union territory, after consultation with the Comptroller and Auditor-General and after giving an opportunity to the concerned Corporation to make any representation with regard to such authorisation. Provision has also been made to empower the President, the Governor or the Administrator, as the case may be, to relieve the Comptroller and Auditor-General from the responsibility of the scrutiny provided for in this clause in public interest and after consultation with the Comptroller and Auditor-General.- S.O.R. Gaz. of Ind., 11-8-71, Pt. II, S. 2, Ext., p. 588.

16. Audit of receipts of Union or of States :-

It shall be the duty of the Comptroller and Auditor-General to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon. Clause 16.- Under the existing arrangement, audit of receipts can be taken up by the Comptroller and Auditor-General with the approval of or if required by the President or Governor. This clause empowers the Comptroller and Auditor-General to audit all receipts which are payable into the respective Consolidated Funds and to satisfy

himself that the rules and procedure are designed to secure an effective check on assessment, collections, etc., and to report thereon as recommended by the Administrative Reforms Commission and as envisaged in Art.151 of the Constitution of India.- S.O.R. Gaz. of Ind., 11-8-71, Pt. II, S. 2, Ext., p. 589.

17. Audit of accounts of stores and stock :-

The Comptroller and Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

18. Powers of Comptroller and Auditor-General in connection with audit of accounts :-

(1) The Comptroller and Auditor-General shall, in connection with the performance of his duties under this Act, have authority-

(a) to inspect any office of accounts under the control of the Union or of a State, including treasuries and such offices responsible for the keeping of initial or subsidiary accounts, as submit accounts to him;

(b) to require that any accounts, books, papers and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection;

(c) to put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

19. Audit of Government companies and corporations :-

(1) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of Government companies shall be performed and exercised by him in accordance with

provisions of the Companies Act, 1956.

(2) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of corporations (not being companies) established by or under law made by Parliament shall be performed and exercised by him in accordance with the provisions of the respective legislations.

(3) The Governor of a State or the Administrator of a Union territory having a Legislative Assembly may, where he is of opinion that it is necessary in the public interest so to do, request the Comptroller and Auditor-General to audit the accounts of a corporation established by law made by the Legislative Assembly of the State or of the Union territory, as the case may be, and where such request has been made, the Comptroller and Auditor-General shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation : Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General and except after giving reasonable opportunity to the corporation to make representations with regard to the proposal for such audit.

Clause 19.- This clause provides for the conduct of audit by the Comptroller and Auditor-General of Government companies in accordance with the provisions of Companies Act, 1956 and of corporations established by law in accordance with the provisions of the respective statutes establishing the Corporation. Where however a corporation has been established by law made by a State or a Union territory Legislature the Comptroller and Auditor-General will audit the accounts of the Corporation, if so requested by the Governor of the State or the Administrator of the Union territory, as the case may be, in public interest and after consultation with the Comptroller and Auditor-General and after giving a reasonable opportunity to the Corporation to make representations with regard to the proposal for such audit. State or Union territory laws cannot provide for such audit as the Comptroller and Auditor-Generals duties and powers are required to be regulated by an Act of Parliament under Art.149 of the Constitution of India and hence this provision.- S.O.R. Gaz. of Ind., 11-8-71, Pt. II, S.2, Ext., 589.

19A. Laying of reports in relation to accounts of Government Companies and Corporations :-

[.

(1) The reports of the Comptroller and Auditor-General, in relation

to the accounts of a Government company or a corporation referred to in section 19 , shall be submitted to the Government or Governments concerned.

(2) The Central Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before each House of Parliament.

(3) The State Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before the Legislature of the State.

20. Audit of accounts of certain authorities or bodies :-

(1) Save as otherwise provided in section 19 , where the audit of the accounts of any body or authority has not been entrusted to the Comptroller and Auditor-General by or under any law made by Parliament, he shall, if requested so to do by the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority: Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General.

(2) The Comptroller and Auditor-General may propose to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, that he may be authorised to undertake the audit of the accounts of any body or authority, the audit of the accounts of which has not been entrusted to him by law, if he is of opinion that such audit is necessary because a substantial amount has been invested in, or advanced to, such body or authority by the Central or State Government or by the Government of a Union territory having a Legislative Assembly, and on such request being made, the President or the Governor or the Administrator, as the case may be, may empower the Comptroller and Auditor-General to undertake the audit of the accounts of such body or authority.

(3) The audit referred to in sub-section (1) or sub-section (2) shall not be entrusted to the Comptroller and Auditor-General except where the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may

be, is satisfied that it is expedient so to do in the public interest and except after giving a reasonable opportunity to the concerned body or authority to make representations with regard to the proposal for such audit.

Clause 20.-This is an enabling provision under this clause the Comptroller and Auditor-General will at the request of the President or the Governor of a State or the Administrator of a Union territory, as the case may be, undertake the audit of the accounts of any authority or body not otherwise entrusted to him by or under any law made by Parliament. Such audit will be entrusted to the Comptroller and Auditor-General only in public interest and after giving a reasonable opportunity to the concerned body or authority to make representations with regard to the proposal for such audit. This is a new provision which gives statutory recognition to what is known commonly as "consent" audit. This clause also provides that the Comptroller and Auditor-General may propose to the President the Governor of a State or the Administrator of a Union territory that he may be authorised to undertake audit of any body or authority not entrusted to him. S.O.R. -Gaz. of Ind., 11-8-71, Pt. II, S.2, Ext., p. 589.

CHAPTER 4 MISCELLANEOUS

21. Delegation of power of Comptroller and Auditor-General

:-

Any power exercisable by the Comptroller and Auditor-General under the provisions of this Act, or any other law may be exercised by such officer of his department as may be authorised by him in this behalf by general or special order. Provided that except during the absence of the Comptroller and Auditor-General on leave or otherwise, no officer shall be authorised to submit on behalf of the Comptroller and Auditor-General any report which the Comptroller and Auditor-General is required by the Constitution or Government of Union Territories Act, 1963 to submit to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be.

22. Power to make rules :-

.

(1) The Central Government may, after consultation with the Comptroller and Auditor-General, by notification in the Official

Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

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

(a) the manner in which, initial and subsidiary accounts shall be kept by the treasuries, offices and departments rendering accounts to audit and accounts offices;

(b) the manner in which the accounts of ¹[the Union or of a State or of] any particular service or department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept;

(c) the manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State, as the case may be;

(d) any other matter which is required to be, or may be, prescribed by rules.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or ²[in two or more successive sessions], and if, before the expiry of ² [the session immediately following the session or the successive sessions aforesaid] both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

1. Inserted by the Comptroller and Auditor-Generals (Duties, Powers and Conditions of Service) Amendment Act (56 of 1976), S. 4 (1-3-76).

2. Substituted for the words "in two successive sessions" and "the session in which it is so laid or the session immediately following", S. 4 (1-3-76) .

23. Power to make regulations :-

The Comptroller and Auditor-General is hereby authorised to make regulations for carrying into effect the provisions of this Act in so far as they relate to the scope and extent of audit, including laying

down for the guidance of the Government Department the general principles of Government accounting and the broad principles in regard to audit of receipts and expenditure.

24. Power to dispense with detailed audit :-

- The Comptroller and Auditor-General is hereby authorised to dispense with, when circumstances so warrant, any part of detailed audit of any accounts or class of transactions and to apply such limited check in relation to such accounts or transactions as he may determine.

25. Repeal :-

- Comptroller and Auditor-General (Conditions of Service) Act, 1953, is hereby repealed.

26. Removal of doubts :-

- For the removal of doubts, it is hereby declared that on the commencement of this Act Government of India (Audit and Accounts) Order, 1936, as adapted by India (Provisional Constitution) Order, 1947, shall cease to be in force except as respects anything done or any action taken thereunder.