

THE  
PARLIAMENTARY DEBATES

Date 2.5.11.2014

(Part II—Proceedings other than Questions and Answers)

OFFICIAL REPORT

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HOUSE OF THE PEOPLE

Wednesday, 29th April, 1953

*The House met at a Quarter Past  
Eight of the Clock*

[MR. DEPUTY-SPEAKER in the Chair]

QUESTIONS AND ANSWERS

(See Part I)

9-30 A.M.

AIR CORPORATIONS BILL

REPORT OF COMMITTEE ON PETITIONS

**Pandit Thakur Das Bhargava** (Gurgaon): I beg to present the Report of the Committee on Petitions on the Air Corporations Bill, 1953.

PAPER LAID ON THE TABLE

RESERVE AND AUXILIARY AIR FORCES  
ACT RULES

**The Deputy Minister of Defence** (**Sardar Majithia**): I beg to lay on the Table a copy of the Reserve and Auxiliary Air Forces Act Rules, 1953, published in the *Gazette of India* Notification No. S.R.O. 175 dated the 25th April, 1953, in accordance with sub-section (4) of section 34 of the Reserve and Auxiliary Air Forces Act, 1952. [Placed in Library, See No. S.—38/53.]

INDUSTRIES (DEVELOPMENT AND  
REGULATION) AMENDMENT BILL

REPORT OF SELECT COMMITTEE

**Shri Gadgil** (Poona Central): I beg to present the Report of the Select Committee on the Bill to amend the Industries (Development and Regulation) Act, 1951.

COMPTROLLER AND AUDITOR-  
GENERAL (CONDITIONS OF SER-  
VICE) BILL

**Mr. Deputy-Speaker**: The House will now proceed with the further con-

sideration of the following motion moved by **Shri C. D. Deshmukh** on the 28th April, 1953, namely:

“That the Bill to regulate certain conditions of service of the Comptroller and Auditor-General of India, be taken into consideration.”

**Shri K. C. Sodhia** (Sagar): On a point of order, Sir. My point of order is that the hon. Member whom you have called and who is sitting on the opposite Benches has accepted the principle of the Bill and is speaking on the motion for reference of the Bill to a Select Committee, while I want to speak against the principle of the motion itself. Therefore, I am entitled to be heard before he begins his speech.

**Mr. Deputy-Speaker**: Any hon. Member will know from the rules that motion for consideration may be sought to be amended to the effect that instead of the Bill being taken straightway into consideration, it may be referred to a Select Committee. Any hon. Member is entitled to make that motion and in support of that motion, make a speech to convince the House. If the other hon. Member wants to oppose the Bill even at the consideration stage not being in favour of the principle of the Bill, he must wait for an opportunity. If he is called, he is entitled to speak.

**Shri Vallatharas** (Pudukkottai): May I proceed?

**Mr. Deputy-Speaker**: Yes.

**Shri S. S. More** (Sholapur): The hon. Member who raised the point of order only wants priority.

**Mr. Deputy-Speaker**: No priority.

**Shri Vallatharas**: Yesterday, I submitted that there is a lacuna in the Constitution itself, inasmuch as the

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specific provisions which ought to have been made at the time of the framing of the Constitution were not made. I would read out one or two portions from the Statement Of Objects and Reasons, on which I wish to make out some points. The intention of the Government seems to be to fix the tenure of this post, viz, the Comptroller and Auditor-General, in the same way as for other statutory authorities like the Union or State Public Service Commissions. Then it goes on to say:

".... taking into account the importance of the post and the fact that its holder is constitutionally debarred from holding any office under the Union or State Governments, after vacating office, to allow an additional pension for service as Comptroller and Auditor-General."

So far the Bill seems to be an enabling one to retain the present incumbent in service for some time and give him the advantages of an additional pension, if possible. So far as the extension of the service of the present incumbent is concerned, I do welcome it, if really the intention of the Government is so, and I want to develop it to a further degree. That is all my ambition. Another portion of the Statement of Objects and Reasons reads:

"Under the provisions as they stand at present, the Comptroller and Auditor-General has to vacate office on completing thirty-five years of service, if a member of the Indian Civil Service, or on attaining the age of 55 years if a member of any other service and in either case he is entitled to a minimum tenure of five years."

Now, the Constitution was passed in November 1949. On 15th August 1947, the entire political structure of the country underwent a change. Before that, the Governor-General was in power. Between 1948 and 1950, what the state of things was, we very well know. The present incumbent of the post is perhaps not an I.C.S. officer. I am speaking subject to correction. He is said to be fifty nine or sixty now. He rose from the Department itself. Before 1948 the position was that the Auditor-General was appointed by an Order-in-Council of the Governor-General. After the Constitution came into operation in 1950, the position changed. The President of the Union had to make an appointment order. The incumbent had to take

an oath before the President under article 148. He ceased to be known as the Auditor-General; the designation of the office was changed to Comptroller and Auditor-General. What the significance of the addition of the word "Comptroller" is can be simply stated. It enhances the importance of the office and indicates his connection with the national stability in finance. If we look to the debates on that matter, we will easily see that the greatest and serious consideration was paid by the Constitution makers to this particular post. I may submit for the information of this House that Dr. Ambedkar, who was in charge of this affair, felt at the end that in spite of the greatest importance of this post, really the importance had not materialised. This post he felt, was more important than the post of the Supreme Court Judge. Taking this observation as the background, I proceed to submit that it is a deplorable fact that the Constitution makers omitted to make specific provisions of the terms of service, salary, age of retirement and the like in respect of this post.

There are five statutory posts in the Constitution—the Supreme Court Judges, the members of the Public Service Commission, the Governors, the Comptroller and Auditor-General and the Election Commissioner.

If you take all these posts, you will find there is a specific provision in respect of each. For instance, in the case of the Supreme Court Judges the age limit is 65. I feel the object of the hon. Minister in bringing forward this Bill is to bring the age-limit, or the terms of service of the Comptroller and Auditor-General on a par with the other statutory offices, like the Supreme Court Judges, etc. If that be the real intention, which as I see it is, from the Statement of Objects and Reasons, the procedure he has adopted does not warrant that view. In the case of the Supreme Court Judge, at whatever age he is appointed. There is no specific provision about his pension. But the age-limit is 65, till which he will not be disturbed, or beyond which he will not be tolerated to remain in service. So far as a member of the Public Service Commission is concerned, you will be able to see that a guarantee of six years' service is given, but he cannot remain in office after 65 years, whichever happens to be earlier—either the termination of the 6th year or the termination of the 65th year, he must be out of office. In respect of the Governor, it is said that he must be above

35. We all know what the implications of the Governor's office are. So it is not necessary that his qualifications must be fixed, that his age-limit must be fixed. He remains in office at the pleasure of the President. In the case of the Election Commissioner, the rules that govern his salary and term of office are controlled by the orders of the President. So, in all these four statutory offices there are specific provisions which are settled regarding the qualifications for the office, the terms of service, the age-limit and how they can be removed from offices.

In respect of the Comptroller and Auditor-General all these things were not at all settled at the Constitution making time. But article 148 (5) says that Parliament will make law in respect of his conditions of service. Till then the provisions of the second Schedule of the Constitution of India will apply. After a lapse of full three years, we hear for the first time, an attempt on the part of Government to stabilise the service conditions of this office. I cannot believe that the Government have not been contemplating any legislation in this matter, but we do not know what transpired, and it will be interesting to know from the hon. Minister the activities in respect of settling the terms of pay and pension etc. of this office during the last three years. If they have not made any attempt in that direction it is a regrettable matter. The lapse of three years, however, does not matter. At the present time, what caused the Government to think about this Bill? My charge against this Bill is that the Bill is imperfect, is hasty, is local and is not comprehensive. On the other hand, it is also a slipshod Bill giving room for further legislations and controversies. If the term of service of the present incumbent was not likely to end by the ensuing August, this Bill would not have been introduced: that is my opinion. Since his term is likely to expire, either a new nominee must be selected or the present incumbent must be enabled to continue.

The Bill as it has been introduced is not a comprehensive measure. We have settled the qualifications of a Supreme Court Judge. He must have been an advocate for some years, or he must have been in judicial service for some years. Once he enters into that office he cannot be ousted until his 65th year for any reason except those provided for in the Constitution, that is, proved misbehaviour or incapacity. Even when a charge is laid against him, the two Houses of Parliament

have to take that matter into consideration, frame a charge, and then come to a decision. It is the highest safeguard granted to statutory officers by the Constitution. The object of granting such safeguards is well known. They must be independent to discharge their duties in the interests of the nation. They must be far above influential approach—approach from departmental heads or from any other source. The Law Minister in 1949 was convinced that this post was more important than that of the Supreme Court Judge and that it was not given due and legitimate consideration. We have now at least to bring the office of the Comptroller on a par with that of the Supreme Court Judges, though not superior to it.

But while the qualifications of the Supreme Court Judges and the members of the Public Service Commission were settled, those of the Auditor-General were not. It is not as if the topic did not arise for discussion when the Constitution was being made. There our present hon. Minister of Commerce and Industry had answered in a manner which, though it seemed palatable at that time, cannot be considered with pleasure at present. He said the present qualifications of the existing incumbent were quite decent and so it was not necessary to fix any qualification. The person holding this office should be well-versed in all the departmental activities in this country, should have the presence of mind to act independently and discreetly and to be constructive in all his duties. In that way the discussion went on. An attempt on the part of another Member to have the qualifications fixed—either a Chartered Accountant, or an accountant for some years—was not favoured with the merit it deserved. Now the time has come when the qualification of the Comptroller and Auditor-General should be settled. I make a proposition in this connection.

Three things arise out of the present consideration. It may be that an officer already in the Accounts Department or the Audit Department may be absorbed for service in this office. Then, on the date of his appointment as Comptroller and Auditor-General, that officer of the Accounts or Audit Department ceases to be under the general administrative cadre, but assumes a different role as a statutory officer subject to the control of the President. So his term of service, on his appointment by the President, assumes a different role. That he was

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a Government officer, of course, is a qualification, and in that respect there are so many good things in the expectations of disciplinary control upon that officer. Or, if there is any other officer of any other Government, when he is absorbed to that office by an order of the President, the fact that he was an officer of the Government is a circumstance by which disciplinary measures can be brought upon him. Suppose the President chooses to appoint a third person. There is nothing in the Constitution to fetter the discretion of the President in choosing the candidate. We have to think it is a good principle that he always consults the Ministry or the Government, but it is not that he should be guided absolutely by their opinion; it is only for the sake of intelligent advice and information whether a person can be a suitable candidate for that office. His hands are not fettered. He can appoint anybody. He may appoint a person already in Government service, a person who is not in Government service, a private person, but who in his opinion might be a competent personality to occupy that post. Suppose that person is taken into the office. What disciplinary control have you on him? That is the question which arises. Except for proved misbehaviour and incapacity provided under article 148, you cannot proceed against him on any other basis. When he becomes insane or insolvent or when he takes up any other employment outside his duty for payment, how will you control him?

I would refer the House here to the provisions in respect of the Public Service Commission. In respect of the Public Service Commission, a certain number of members are Government servants, and a certain number are private members. Since there are private members, the Constitution provides specifically, that, notwithstanding any provision in the Constitution, the President has got the power to remove from service any member if in his opinion that officer is suffering from any of the defects of insanity, insolvency or of undertaking an employment for salary outside the scope of his duties. Such a provision must necessarily be made so far as the Comptroller and Auditor-General is concerned. Because we must envisage at this time that cases may arise when the President may appoint a person who is not a man in Government service, who may be a third person, who had never been in Government service before, or, who,

having been in Government service, being a retired servant, is absorbed into this office for his special services. So all these matters have to be gone through.

Another point for consideration is this. The Government's conception of the tenure of his office is six years. I do not know why they have fixed it at six years, unless it be that another year's extension is to be given to the present incumbent. There is no stigma here, and I want his tenure to go for more years. But under this proposal it will go upto August 1954. The five years rule that the Bill refers to, I am not able to understand. There are two kinds of officers, one the celestial beings of the I.C.S. section and the other the down-trodden section of the non-I.C.S. men. A difference is shown between the two. Whereas when a division of a district is entrusted to a Deputy Collector he receives a smaller pay, though in the discharge of his duty, it is in no way less onerous than that of an I.C.S. officer; when an I.C.S. officer is put in charge of it, his pay is Rs. 1,000 and odd. I can multiply these instances to show the partiality shown between one set of officers as against another set of officers. When an I.C.S. officer lands in this country for service he must retire after 35 years of service. Suppose he is not able to finish 35 years of service. He may go even upto the age of ninety, but 35 years of service must be finished. That five years concession comes in his case. Suppose he is not able to finish 35 years of service for some reason or other. He must necessarily be kept in service till he completes his fifth year of service, so that, he might, in my opinion, get the benefit of some pension. So far as the non-I.C.S. people are concerned, they must retire at the age of fifty-five. If necessary they can be retained for another five years, upto sixty, for special reasons to be made in writing. Whatever it may be, the distinction between an I.C.S. officer and a non-I.C.S. officer is clearly seen. I want to know from the hon. Minister, duly admitting my ignorance of the provisions of the Fundamental Rules to a great extent, whether there is any order of the Governor-General-in-Council to show that this five years guarantee of service was given to the Auditor-General irrespective of the fact that he finished his fiftyfifth year or finished his sixtyfifth year. It is stated that in either case, whether he is from the I.C.S. or from other service, this five years' service rule is specifically there in respect of

the Auditor-General. If there is no such provision of five years in connection with the Auditor-General, I cannot see the reason why the Statement of Objects and Reasons refers to it that it applies to him. I am making this statement only with a view to elicit a correct and more comprehensive information on this topic. Since the officer is about fifty-nine or sixty, I do not worry about these implications or complications. Let us take it that he continues after fifty-nine or sixty or has exceeded his age-limit.

When was he considered to have been appointed as Comptroller and Auditor-General? The date is important. The Bill seeks to compute the date from 15-8-1948. In my opinion it is wrong, because 15-8-1948 was still the days of the Governor-General. The conception of the office and its significance were on the basis of the 1935 Act. But in November 1949, when the Constitution of India was passed, the status of this officer has been specifically stated, his salary was fixed, and the intention of the Constitution to place him on a statutory basis is known from the very fact that it was provided that Parliament must make legislation in respect of his tenure of office and conditions of service. Till then, a temporary provision was made under Schedule II. So, for all practical purposes, his official position as Comptroller and Auditor-General has to be taken from the date of his appointment by the President under the Constitution. It may be that in November 1949 itself or sometime later he had taken his oath of service. So when this statutory and constitutional basis is available for the present Comptroller and Auditor-General, it must in all legitimacy operate to his advantage. The provision in article 148 says that nothing to his disadvantage on the statutory basis should be resorted to. So, when he has to count his tenure of office from the date of his appointment by the President, then it behoves that the six years period which the Bill contemplates must start from that date. If it was 1950, it must go upto 1956. If it was 1949, it must go upto 1955. In that way the calculation must be made. I solicit the consideration of the hon. Minister to this aspect. What is the constitutional and legal basis in the Bill for computing the date from 15th August 1948 which is unwarranted by the Constitution and which is a breach of the constitutional provisions? Because article 148 says that once a man is appointed to this post, nothing to his disadvantage should be resorted to.

to disturb the statutory advantages that accrue to him. From what date, will the pension period be reckoned? According to the Bill it will be from 15-8-1948. But it actually must start from 1950, that is, from the date of his appointment by the President. This is very important. If the hon. Minister is able to reconcile himself to this position, his service is taken automatically upto 1956. Then the extension which is much sought for—I think on my own part and desirably on the part of the House and also on the part of the Government—is fulfilled to a very great extent.

This point aside, the other factor that the conditions of service must be made on a par with the statutory basis is important. What is the reason that has guided the Government in the framing of this Bill to omit the age limit of 65 years which was prescribed statutorily in the Constitution, and in resorting to a very unthoughtful method by which he must be guaranteed a service of six years? The mere object of guaranteeing six years is made to appear only for an advantage of pension as can be seen from the Objects and Reasons. If the present incumbent had already been in service, his pension must be about Rs. 800 or Rs. 900 by this time. The maximum pension is Rs. 1000. If he had really served for six years, it comes to about Rs. 3600 in the Bill, and then Rs. 3600 plus Rs. 900 comes to Rs. 4500; but it is commuted to Rs. 1000 per month as the highest pension. In this case there is no room on the basis of pension to sponsor a Bill for the extension of a year, because, even for two years or three years, he must have a pension of about Rs. 1200 or Rs. 1800 to his credit at the rate of Rs. 600 per year. Supposing a third person gets an advantage of getting pension of  $6 \times 600$  during the course of six years, but there is no age limit for him. An age limit has been applied in the case of the Supreme Court Judges as the sole factor of determining the service. An age-limit is determined in the case of the Public Service Commission to determine the terms of service. Why then this office has been considered different? There must be some special reasons, or the Statement of Objects and Reasons is not clear. This office of the Comptroller cannot be considered lightly or even less seriously than that of a Supreme Court Judge. I would like to know the reason for the 65 years age limit to be made a permanent factor in the office of the Public Service Commission. Whether the member of the Public Service

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Commission finishes his 65th year or his guaranteed period of six years is immaterial. Whichever happens earlier, his services must terminate; this post of Comptroller is the most vital post in the nation. I am not much in favour of service beyond 55 years. There is a famous and well respected saying in Tamil that when a man attains 60 years, he loses half of his mental equilibrium.

Some Hon. Members: Quote that in Tamil.

Shri Vallatharas: Arapathu Vanthai Uruvanam kettu poghum.

When he attains the age of 60, his shape becomes distorted; physical shape, mental shape, domestic shape, foreign shape, defence shape, every shape; and then whatever comes in hand, must be looted and taken in hand so that he might run off into retirement.

Prof. D. C. Shrama (Hoshiarpur): What is the age?

Shri Vallatharas: Sixty Sashtiabdapurthi is another term which defines a man's career at that stage. It is apart from the four classifications of a man's career: Brahmacharya, Grahastha, Vanaprastha and San-yasa.

The Minister of Finance (Shri C. D. Deshmukh): Not Sanyasa, Vanaprastha.

Shri Vallatharas: If a person reaches the age of 60 and if he has his wife, both of them sit together and a regular marriage ceremony takes place, that is, Sashtiabdapurthi. They are blessed, "You two have survived all the ills of these 60 years and you may live longer enough too survive all other ills". That is one version. Another version is, "Enough that the world has been subjected to your domination and oppression. Today we garland you with all our best wishes so that you get extinguished as early as possible"

Prof. D. C. Sharma: Now this officer.....

Shri Vallatharas: I have got a small brain. Do not break my continuity. I have got to be acquainted with the atmosphere to develop it.

Mr. Deputy-Speaker: It is not yet 60.

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Shri Vallatharas: This officer never attains his official Sashtiabdapurthi

at the age of 60. It is never recognised in the Constitution that his features, moral, mental and everything else, get a transformation at the age of 60 which has been the popular psychological outlook in the country for several thousands of years. I am not in favour of continuing anybody after 60 years, and still less after 50 years. He must retire because the younger generation must have a chance to serve. Each man produces six or eight. So the population increases. Fifty is a reasonable limit for retirement purposes. This will give room for the future generation also to get employed.

Now, as the law stands, I am not here to make any comment upon it. Sixty is transgressed. Sixty five comes. What are the circumstances to the fixing of this 65 age limit in respect of the Supreme Court Judges? I should not be taken as one who wants to calumniate any particular thing or to cast any aspersion, because I must have the liberty to be outspoken. Supposing somebody is recruited as a Supreme Court Judge. He might have reached an age under the existing law.....

Mr. Deputy-Speaker: Are we going into Supreme Court Judges? This is about the Comptroller.

Shri Vallatharas: I am referring to the age-limit of 65.

Mr. Deputy-Speaker: There is the Constitution in which age limit is fixed as 65. If the hon. Member feels that 65 is not enough so far as the Comptroller is concerned let him fix it at 45, 50. Now, incidentally to draw in those Judges of the Supreme Court and say this Judge has not acted—all this is not relevant.

Shri Vallatharas: I appreciate it

Mr. Deputy-Speaker: We need not go beyond this.

Shri S. S. More: He is a lawyer.

Shri Vallatharas: Too much of delicacy is also a good thing.

We are bound to know the reasons why the Constitution has fixed the age as 65 for retirement of Supreme Court Judges, because, all these are statutory Departments and nothing is lost by giving those reasons. The reasons must be within the knowledge of the Government and we will be grateful if they could enlighten us on this point. When it is sought

that a Supreme Court Judge can act without any loss of energy, without any loss of independence, without any loss of efficiency and vitality, then the Comptroller also can act. He is also a technical officer. The Judge also is a technical officer. He must be an expert in law and he must have all round experience of various services. Here also the Comptroller must be an expert in auditing accounts and he must have known the ways and means of life as a man who has lived several years so that there is substantially no ground to differentiate between these two persons in the matter of fixing the age limit. Supposing a person enters office in his 59th year. Then he is taken to the 65th year. Anyway the period is overlapping. With a view to end all these controversies, whether we are right or wrong, a uniformity in standard must be attained and that standard may be attained by fixing the age limit on an all-India basis at 65. With a view to make the Bill comprehensive, to put it shortly, to avoid this Bill being piecemeal, these three or four suggestions have to be taken into consideration: the fixing of the qualification of the officer, the fixing of the age limit as 65 or whatever it is, and then provision of article 148 which statutorily gives a safeguard to the incumbent that nothing can be construed to his disadvantage in the course of his service. It is better that all these matters are considered leisurely and in a detailed manner with seriousness by a Committee. I think here is nothing extraordinary in this view. The report may be submitted in the course of a week or ten days. After all, this is a small matter, apart from its importance. From the mere fact that the Government, despite the lapse of 3½ years, have not been able to apply their mind to this question fully, and incorporate these necessary provisions in the Bill, I thought a Select Committee might go into the matter. So, I commend my amendment that the Bill may be sent to a Select Committee. If the Government feel that they are not in a position to accept, I give the greatest weight to such opinion and I am not stressing too much upon these views, because it is the Government which must take the responsibility on a conducive basis. Either accept the age limit of 65 and any concessions given terminate on that year as in the case of the Public Service Commission; or mere 65 as in the case of the Supreme Court Judges; or at least, for the present, compute the period of six years from the date of appointment by the President, that is, 1949 or 1950; and add these to the Bill.

**Mr. Deputy-Speaker:** Amendment moved:

"That the Bill be referred to a Select Committee consisting of Shri B. Das, Shri Hirendra Nath Mukerjee, Shri Frank Anthony, Shri Purushottamdas Tandon and the Mover, with instructions to report by the 9th May, 1953."

**Shri K. C. Sodhia:** May I be permitted to say a few words, Sir?

**Mr. Deputy-Speaker:** Yes; Mr. Sodhia, I have called him not because he has got any right of priority.

**Shri K. C. Sodhia:** I shall be brief and more sensible. I shall apply myself strictly to what the Bill says.

**Mr. Deputy-Speaker:** Hon. Members will avoid, as far as possible, comparing themselves with other Members in the House. I understood the hon. Member to say, 'more sensible'.

**Shri K. C. Sodhia:** I simply want to say this. Yesterday, I heard very attentively the speech of the hon. Finance Minister. But, I was not convinced about the principles of the Bill in spite of all the attention that I gave it.

The first thing that he said was that the office of the Comptroller and Auditor-General is a very onerous one. About that, I think, none of us here have got any doubt. Whether that office is risky or hazardous, I am not prepared to accept. He said that with the integration of Part B States, the responsibility of the office has increased greatly. I ask, which of the big officers, devoted servants, have not increased responsibilities on account of this integration? Take the case of the Prime Minister of this great country; take the case of the President of this Republic; take the case of the Ministers of this Government. Have not all of them their responsibilities increased to a great extent by this integration? This argument therefore will not appeal to me for providing any additional pension in the case of any of these officers.

The second argument advanced by the Finance Minister was that this officer, after retirement, is not to be retained or taken into any office under the Central or the State Governments and therefore he should have a sufficient amount of pension at his disposal to keep up his dignity. The Comptroller and Auditor-General with his vast experience of accounts

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will always be a service man. A service man, after 35 years of service, as the Finance Minister himself said, is likely to get a pension of something like Rs. 10,000 a year. Is a pension of Rs. 10,000 a year, at the time when the man is free from all responsibilities, not sufficient to keep himself in dignity? If that is the notion of our dignity, then, I say, this Government has not understood what the teeming millions of this country demand from them.

The third argument of the Finance Minister was that he wants to have uniformity among all the listed posts, specially created by the Constitution. I say, this Bill does not produce any uniformity whatsoever. Take the case of our Chief Election Commissioner; take the case of the Supreme Court Judges; you have got in the Law Department an Advocate-General, or whatever he is called; you have got the Public Service Commissioners. Are you going to put them all just on the same level? These are the three arguments advanced by the Finance Minister and I have told you that they were quite unconvincing to me.

Now, I come to the positive side of my arguments. In our Constitution we have provided special terms for our I.C.S. people. That was necessary at that time, I concede. But, I must say that certain evil consequences have followed from that guarantee which we gave to these people. Every time some proposal is brought before the Government for cutting down our expenditure, and then we have to hang our head in shame and put forth specious argument because we have given guarantee of appointment and salary to these I.C.S. people. When we cannot touch their salaries, how can we touch the salaries of the people who are below them, the I.A.S., the IPS, etc., which we have created? We cannot do anything. Therefore, our top-heavy administration remains what it is. Therefore, guarantees to any servant of this nation of a far-reaching character are abhorrent to me.

About pensions, the law is that every one year of service of that big officer should be considered as specially qualifying for a special pension. I cannot understand that. And these devoted servants of this nation should not expect anything like that. My question to the Government is: well, why have they moved this Bill now? Is it at the application of the person concerned, or out of their own gene-

rosity? I fail to understand. This House will shortly have an occasion to consider another Bill in which High Court Judges have been given special privilege and special pension. I know the days of the British bureaucrats when even the head of a Department in a Province was given special pension for every year of the office that he occupied. Those days are gone now, and I say, with all responsibility, that this Parliament should consider whether they are going to confer privileges on their services in this way. We have seen that we cannot give additional pensions to any of our employees, whatever may be the position that they occupy. Fortunately, this question is not a party question. The principles of the great organization to which we belong specially enjoin upon us that we should be careful, very careful, in these matters. With the best of thought that I gave to the matter, I came to the conclusion that I cannot touch this Bill even with a pair of tongs, and therefore, my humble appeal to this House is that they should make short shrift of this Bill, and should dismiss it at one stroke.

Shri S. S. More: This Bill has been couched ostensibly as one of the most innocent Bills moved on the floor of this House, but if we apply our minds seriously to this measure and take into account the serious implications of this Bill, I think everyone will be inclined (Interruption).

Mr. Deputy-Speaker: "If all hon. Members begin simultaneously to talk, what am I to do?"

Shri S. S. More: The implications of this measure are, in my view, going to be very serious. So, we must look at this question from a theoretical point of view, from the constitutional point of view and from the point of view of what will be the practical implications and results if we place this measure on the statute book.

When this Constitution came to be passed, the Constitution-makers devised some officers as the watchdogs for seeing that the sovereign interests of the people were not seriously damaged by the executive in power. The Supreme Court Judges and the High Court Judges were given a sort of superior independent position so that they will not allow any tinkering with the fundamental rights or other important provisions of the Constitution. Then, the Public Service Commission has been brought into existence to avoid the possibility of the



executive indulging recklessly in favouritism and nepotism or taking into the public service party-men who are most inefficient. Inefficient party-men can come in as Ministers, but they cannot come in as civil servants because the Public Service Commission is there, and it will take proper care to see that every person who wants to enter into the Government service is sufficiently qualified.

Then, the third officer is this Comptroller of Accounts, this Auditor-General. I may refer, to the proceedings of the Constituent Assembly, and particularly the amendment which was moved by the present hon. Minister, Shri T. T. Krishnamachari. I am referring to page 403 of Volume VIII of the Constituent Assembly Debates. He moved an amendment to the name. Formerly, under the Government of India Act, 1935, he was called the Auditor-General. The Constitution-makers were not satisfied with that designation. They wanted to make the designation imply on its very face the functions which this great officer was expected to undertake. And, therefore, Mr. T. T. Krishnamachari, who moved this particular amendment, said:

"The reason for this amendment....."—by which the word "Comptroller" was added to the former designation—

"The reason for this amendment is fairly simple. The function which the Draft Constitution imposes on the Auditor-General is not merely audit but also control over the expenses of Government."

Then, we may also come to what Dr. Ambedkar says.

On page 407 he says:

"Personally, speaking for myself, I am of opinion that this dignitary or officer is probably the most important officer in the Constitution of India. He is the one man who is going to see that the expenses voted by Parliament are not exceeded, or varied from what has been laid down by Parliament in what is called the Appropriation Act. If this functionary is to carry out the duties—and his duties, I submit, are far more important than the duties even of the Judiciary—he should have been certainly as independent as the Judiciary."

I am reading these extracts from these proceedings to give us some insight into the mind of the Constitution-makers. They wanted to make this Comptroller and Auditor-

General not only a man who holds a sort of *post-mortem* examination after the expenses have been incurred, but a man who also does come in, intervene, throw a spanner into the action of the executive if they were to spend the money in a manner not sanctioned by Parliament. That is the purpose of the present article 148. You will allow me to read it, and particularly clause (3). In framing this article 148 of the Constitution, there were two main objectives in the mind of the Constituent Assembly. One was to protect this officer from any penalty which the dissatisfied executive may impose on him. He was to be protected from fear. Then there was another clause by which he was to be protected, shielded, from future temptation. Clause (3) which gives him freedom from fear reads:

"The salary and other conditions of service of the Comptroller and Auditor-General shall be such as may be determined by Parliament by law and, until they are so determined, shall be as specified in the Second Schedule:

Provided that neither the salary of a Comptroller and Auditor-General nor his rights in respect of leave of absence, pension or age of retirement shall be varied to his disadvantage after his appointment."

The intention was very clear that supposing the Auditor-General proved true to his responsibilities and criticised the executive Government, found out their excesses, their violation of the Constitution or their violating the will of Parliament as expressed in the Appropriation Act, then possibly the executive Government may become furious with him and they may try, with their majority, to do certain things to his disadvantage. In order to give him a sort of statutory guarantee against such penal action by the executive Government, this particular clause was put on the statute book.

Then, further down, we come to this:

"The Comptroller and Auditor-General shall not be eligible for further office either under the Government of India or under the Government of any State after he has ceased to hold his office."

And what is the purpose of this particular clause? The executive may say: "Well, Auditor-General,

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you please do not scrutinise our actions very stringently; do not come down upon us with your bludgeon of criticism, and we shall give you some accommodation after you retire", because it is quite possible that when a man retires he has a large family, and that family has to be looked after.

In order to hold out some temptation for this man, they may hold out some assurances, some promises, and in order to protect the officer from such future temptations, it has been said:

"The Comptroller and Auditor-General shall not be eligible..."  
—he is disqualified as a matter of fact—

".....for further office either under the Government of India or under the Government of any State after he has ceased to hold his office".

Along with this article 148, you will have to read article 377 of the Constitution. This article forms part of the transitional provisions, and reads:

"The Auditor-General of India holding office immediately before the commencement of this Constitution shall, unless he has elected otherwise, become on such commencement the Comptroller and Auditor-General of India and shall thereupon be entitled to such salaries and to such rights in respect of leave of absence and pension as are provided for under clause (3) of article 148 in respect of the Comptroller and Auditor-General of India and be entitled to continue to hold office until the expiration of his term of office as determined under the provisions which were applicable to him immediately before such commencement."

The terms 'to such salaries' and 'to such rights in respect of leave of absence and pension' are specific. After analysing this theoretical and constitutional portion, I may add a word or two further. Article 148 of the Constitution is practically a replica of the former Section 166 of the Government of India Act, 1953, which reads:

"(1) There shall be an Auditor-General of India, who shall be appointed by the Governor-General, and shall only be removed from office in like

manner and on the like grounds as a judge of the Federal Court.

(2) The conditions of service of the Auditor-General shall be such as may be prescribed by Order of the Governor-General, and he shall not be eligible for further office under the Crown in India, after he has ceased to hold this office:

Provided that neither the salary of an Auditor-General, nor his rights in respect of leave of absence, pension or age of retirement shall be varied to his disadvantage after his appointment.

(3) The Auditor-General shall perform such duties and exercise such powers in relation to the accounts of the Dominion and of the Provinces as may be prescribed by, or by rules made under, an Order of the Governor-General, or by any subsequent Act of the Dominion Legislature varying or extending such an Order....."

After this particular section was brought on the statute book, the necessary Order-in-Council was issued by His Majesty's Government, known as the Audit and Account Order, 1936, in which the pension and other conditions of service of the Auditor-General have been enumerated, extensively.

In spite of this Section 166, it was our experience during the British regime, that the executive Government was not pleased with the criticism of the Auditor-General, and he was directed on many occasions to shield the executive Government. In this connection, I may further refer to what our most respected Member, and father of the House, Shri B. Das said, when this particular amendment I referred to earlier was being discussed in the Constituent Assembly. He said:

"I do feel happy at the way this article 124 has been amended. I have been a member of the old Parliament for twenty-three years under the foreign rule, when the Secretary of State used to appoint the Auditor-General. Later during the war, the Finance Member of the Government of India began to dictate terms to the Auditor-General. He was told that he was not to report against anything which did not

agree with the whims and whimsicalities of the Finance Department. The Auditor-General was debarred from reporting any irregularities against the European officials of the time."

I fear history is repeating itself, and he present Finance Department and he present Government are—I am not prepared to say wittingly, but—unwittingly acting the same way.

**Dr. M. M. Das** (Burdwan—Reservé—Sch. Castes): That is absolutely wrong.

**Shri S. S. More:** As regards the terms of office of the Auditor-General, article 377 is specific. The words are:

".....and be entitled to continue to hold office until the expiration of his term of office as determined under the provisions which were applicable to him immediately before such commencement."

My submission is that the attempt by the Government to extend his period of office to six years will conflict with this particular provision which I have just read out. When the present incumbent was appointed, the Constitution was being framed, but when this Constitution was brought into operation, he was already acting as Auditor-General, and was 'entitled to continue to hold office until the expiration of his term of office as determined under the provisions which were applicable to him immediately before such commencement'. Now, what were the provisions which were applicable to him, when these particular provisions came into effect?

**The Minister of Law and Minority Affairs (Shri Biswas):** I would like to draw the attention of my hon. friend to the words 'entitled to'. In the case of Supreme Court Judges and members of the Public Service Commission, the words are 'shall continue in office', but here the words are 'shall be entitled to'. The object, as the hon. member has himself said, is to protect the Auditor-General who became Comptroller and Auditor-General upon the commencement of the Constitution, against any possible attempt on the part of the executive to turn him away before the end of his term as fixed under his old conditions of office.

**Shri S. S. More:** I accept the explanation, but I further proceed to state that he is not eligible for employment, after his term of office, under the Government of India or the Government of any State. Article 148 (4) reads:

"The Comptroller and Auditor-General shall not be eligible for

further office either under the Government of India or under the Government of any State after he has ceased to hold his office."

This is a very specific provision in the Constitution. Now what has happened? Yesterday I asked of the hon. Finance Minister a specific question, as to what would be the period when he will be ripe for retirement, and the hon. Minister was pleased to say the 15th of August 1953, as the date on which he is to retire. Supposing he retires from that particular period, and then another attempt is made to give him some employment, will that be possible? No, because it will conflict with this particular provision of article 148. An attempt is being made to circumvent this mandatory provision of the Constitution. How is this attempt being made? They are not allowing him to retire and they are extending the period of retirement by this particular measure. If he retires in compliance with this provision of the Constitution, there cannot be any extension, and there cannot be any office granted or given to him. In order to get over this legal and constitutional difficulty, the aid of this House is being sought to extend his period of service by one year, so that he shall remain in office even in spite of this provision. I may couch my words very modestly, in very moderate language, and say that they may not be violating: the letter of the Constitution, but as far as the spirit of the Constitution is concerned, it is being grossly violated. This particular Bill is a sort of personal obligation. It is not based on any fundamental principle, irrespective of any personality.

Now I may give some facts about the present incumbent of this office. I am not mentioning his name, but I would say that he belonged to the Finance Department, and in 1948 he was Secretary to the Finance Department. According to normal rules of service, he was due for retirement. Other senior officers were allowed to retire, but somehow this present incumbent happened to be a fortunate being, and his period of service was extended so as to be kept in service. After taking advantage of that extension, he came to be appointed Auditor-General. If the normal rules had been allowed to act without any hindrance, as a matter of fact, he would not have got that chance at all, and a new person would have been in office as Auditor-General, but extension of service was given to him, preparatory to his appointment as Auditor-General, and he was appointed Auditor-General, with a salary of Rs. 4000 p.m. But another statutory

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order was passed by the Government giving Rs. 5000 p.m. salary, and it was allowed to operate retrospectively. As far as I know the law, I may refer to some judicial pronouncements on this point. No statutory order can be passed which will have retrospective effect. Yet, in spite of these legal pronouncements, this fortunate being was given the advantage of Rs. 5000 p.m. salary retrospectively, by an order violating the most important principle of statutory orders. Now another attempt is being made. This time it is a legislative attempt, and not any statutory order issued by the Government extending his term of office. The Government are asking the aid of the present House to give him further extension by one year. I wish that Government allow this man to retire, and if after he has retired, and before another person is appointed, they come to this House with some measure, irrespective of personalities, and then say 'Well, we want to extend the period of service up to the age of 65 years as in the case of Supreme Court Judges', we may give our blessings to that sort of measure. But this particular measure is of very specific application, personal, to an individual. The whole thing is being manoeuvred, if you will permit me the use of that word, with an eye to benefit one single individual. Possibly he may be very convenient for the Finance Department; he may be very accommodating to the Government of India...

**Mr. Deputy-Speaker:** I would like that these expressions need not be used. I am only appealing to the hon. Member, because the Comptroller and Auditor-General is expected to be the 'watch-dog' of the finances of the Government and has to sit in judgment. Therefore, no such expressions may be used.....

**Shri S. S. More:** Then I withdraw...

**Mr. Deputy-Speaker:** One other thing also. I am only suggesting. This is not only legislation for the present incumbent but for the future also fixing the term of six years.

**Shri S. S. More:** My submission is that I do not want.....

**Mr. Deputy-Speaker:** These expressions need not be there.

**Shri S. S. More:** I do not make any critical comments against the incumbent. I have not even seen him. I have nothing personal against him. But I am only hazarding some suggestions—why this executive Government is trying to be so generous. If

my guess and surmise are not desirable, I am prepared to go without that. But my submission is that the Government should not make any attempt to circumvent the constitutional provisions which I have read out to the House, and I may draw my own inferences. I am a frequent critic of the Government, but as a friend of the Government, I would say that they should not bring in a measure which will give some ground of suspicion, which will give some ground for a belief—legitimate belief—in the mind of the people that Government by their act are doing something to undermine the independence of an officer who has been created as a sort of watch-dog of the interests of the people. That is my submission.

Then, I will go to the pension. Some further pension is to be given. Why, Sir? According to the present rules, he may get Rs. 9500 as pension, but he will be entitled to get Rs. 2500 more by way of pension per annum. So, as far as the present incumbent is concerned, he will get extension for one year at the rate of Rs. 5000 per mensem—he will get about Rs. 60,000. Then in addition to that—I wish him long life—for every year of his life he will be getting Rs. 2500 more as a pension from this generous Government. I may be permitted to say that we, human beings, are weak. Whatever office we hold, human weakness is there, gratitude is there and gratitude may operate as a sort of restriction on individuals susceptible to human weakness when they are called upon to discharge their most independent, their most uncompromising responsibilities to the people. That is my suggestion. I have nothing to say personally against him. But this Government is not properly advised in bringing forward this particular measure.

The hon. the Finance Minister was pleased to say, 'well' the merger of States has taken place and, therefore, there is addition to his responsibilities'. But the Auditor-General appointed under section 166 of the Government of India Act of 1935 was discharging his duties and responsibilities to the whole of India. The whole of India, not partitioned India, but the whole of India—Burma came to be separated in 1935—but the provinces which are now under the Pakistan Government were also part of the Government then. What is the extent of the area, that is, the slices that have gone away from this country, and what is the extent of the area of the merged States? And if

that is to be the consideration, then every time there is some addition to the responsibilities here and an addition to the responsibilities there, you will have to undertake a sort of 'personal audit' of the responsibilities of every officer in the Government service. When there is addition to his responsibilities, give him more emoluments and give him more pension, if there is reduction in his responsibilities, reduction in his area of operation, then reduce his salary. All that sort of individual audit will have to be undertaken. And I do not see why Government should particularly be so kind and favourable to the present incumbent. This is what I have to say.

I rather say that this Government must respect the fundamentals of this Constitution. The integrity and independence of the Supreme Court Judges and the High Court Judges should not be tampered with, the integrity and independence of the Auditor-General should also not be tampered with—wittingly or unwittingly. If these pillars get corroded from inside, then, the fabric of the Constitution will be a tottering fabric and it may come down some day crushing all of us. Therefore, in all sincerity and earnestness I make an appeal to the Government that they should not proceed with this particular measure. They should allow the present incumbent to retire in peace and not subject him or make him the subject of public suspicion or public criticism. And if they want this legislation before he retires, they may put in a clause that it will not apply to the present incumbent but will be for future action. If such an amendment is moved by Government, it will satisfy the carping tongues and it will add not only to the Government's reputation but to the personal reputation of the present incumbent of this post.

**Dr. S. P. Mookerjee** (Calcutta South-East): I was rather sorry to hear the observations of the previous speaker, because I thought that on a matter like this we should be able to approach the problem not from the point of view of any party, but solely with a desire to see established in our country a system of financial control and audit which would be completely consistent with our national requirements. I do not see any logic in the argument of my hon. friend that this Bill is being brought forward for the purpose of favouring an individual who has been particularly lenient to the Finance Ministry or the present Government. In fact, the record of the present incumbent of that office has been just in the opposite direc-

tion. (Hear, hear,) and I have no hesitation in paying my tribute of admiration to the manner in which the present Comptroller and Auditor-General has discharged his very onerous responsibilities and unpleasant duties.

There have been many disclosures as a result of the investigations that had been made under his direction and that, naturally, was not very complimentary to the present Government. In fact, if the Government wanted to punish this gentleman, the best thing that the Government could have done was not to have brought in this Bill at all. But I do not look at the matter from that point of view. I would like to look at it first from the general aspect and second, also from the individual aspect. It would have been better if the Finance Minister had referred to the individual aspect and not brought forward the Bill in this fashion which has resulted in some criticisms and in some doubts. Now, leave aside the present incumbent for the time being. Let us look at the terms and conditions of the Auditor-General generally. The provisions in the Constitution are there. The Auditor-General can be removed from office exactly in the same manner as a Judge of the Supreme Court can be. We did it deliberately in order to maintain independence of status. He is debarred from holding any office after retirement whether under the Central Government or under any State Government. The Finance Minister will correct me if I am wrong, but I believe there is no other officer under the Constitution who suffers from that disability. Even retired Judges of High Courts or the Supreme Court or even members of the Public Service Commission.....

**Mr. Deputy-Speaker:** Members of the Public Service Commission cannot, but Judges can.

**Shri C. D. Deshmukh:** Public Service Commission members cannot.

**Shri S. S. More:** Judges can.

**Dr. S. P. Mookerjee:** Judges are allowed but not members of the Public Service Commission. But I do not know if members of the Public Service Commission are debarred from appointment throughout the country. I suppose they are not allowed appointment after they retire under the same Government. There have been cases where retired members of Public Services Commission in one province have gone to other areas and have held important appointments.

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However, this is a disability which we deliberately put upon the Comptroller and Auditor-General so that there will be no possibility of his being tempted through any State agency. That was a very salutary provision and I have nothing to say against it.

Now, what about the period of office? At present it is a period of five years. I consider that to be very unsatisfactory. If you want to select a man, almost at the flag end of his career, from the service, and if you say that he is eligible for appointment only for a period of five years and after that there is no possibility of his getting any appointment under the Government, naturally, you do not hold out before him an opportunity which he would very much like to have. Then you would be selecting a man from amongst the very senior officers. Supposing Government desires to select the Auditor-General from amongst the members of the staff, say varying between 45 and 50 years, it is quite possible—I do not like that this sort of appointment should be made only on the ground of seniority and the most outstanding man in service should be able to be selected for this very responsible post—now, if you offer it to a man who is now about 50 and if you confine it to a period of five years or six years with no possibility of his getting any appointment later on, obviously, that is not an attractive proposition for him.

What is the condition in other parts of the world. I have been trying to get some information on this point. Perhaps the Finance Minister can give us the correct information. I believe, in most countries a post similar to our Auditor-General is not conditioned by any age-rule at all or the age limit is fairly high. I find that in many Commonwealth countries it is 65; in Canada it is 70; in U.K. there is no age restriction at all. Of course, everyone of them is removable under certain conditions; if they are inefficient, or if they are incapable of doing their work.

**The Minister of Commerce and Industry (Shri T. T. Krishnamachari):** They also voluntarily retire.

**Dr. S. P. Mookerjee:** They also voluntarily retire; that also is a contingency which should not be completely unthought of in our country. Therefore, I consider this period of five or six years to be unsatisfactory. I would like that the age-limit, if it is to be fixed at all, should be fixed at the same level as is applicable to the

Judges of the Supreme Court. That would be a fair age-limit. Unfortunately, it has been mixed up with the present incumbent. I shall say something about it a little later. But, we should look at the matter from two aspects. One is the general point. If the Government feels that the claims of the present incumbent should also be considered—let Government be frank and bold enough to place those materials before the House, because I personally feel that a case can be made out for the extension of the period of the present incumbent, not in his individual interests but in the interests of the nation. I am going to place my observations in that behalf presently, but before I do so, I would like to see the Bill modified in such a way that the difficulties which have been experienced in the case of the present incumbent may not become a sort of recurring difficulties in future. Supposing this officer retires next year, we will have to select another man. We give him only six years. Supposing you find that there is an officer aged 48 or 50 who would be the most suitable person, then he would not be attracted by that. It means that after six years there is no possibility of his getting any further appointment at all and you make him retire when he is still full of vigour and energy.

So far as pension is concerned, I would certainly say that there is no reason why we should not treat him in the same manner as we treat the Judges of the Supreme Court. From one point of view, as Dr. Ambedkar said, the position of the Comptroller and Auditor-General is of much higher importance even than that of the Judges of the Supreme Court. It is not possible to compare the two. As my hon. friend just now said the three pillars which hold democracy intact are the Judiciary, the Public Service Commission and the institution of the Comptroller and Auditor-General. Obviously, the selection will be made by the executive. There is no way out of it. We cannot make a selection through votes in Parliament; but, even then the majority party will select whomsoever that party likes. But, once the persons are selected to hold these high, important and responsible posts, the Constitution or the Parliamentary laws must so provide that they may not be able to be tempted or corrupted or influenced in any manner whatsoever. I do not see in the attempt which the Government has made in this Bill any desire to corrupt this

important officer who is holding the post of Comptroller and Auditor-General. I am quite prepared to agree that there are reasons for reconsidering the whole thing; maybe due to what has happened with regard to the present individual or maybe with regard to general matters. But, it would have been better for Government if the two issues had been separated.

What is the nature of the duties of the Auditor General, today? My hon. friend pointed out just now that in undivided India the physical area of the country, which the Auditor-General had to deal with was perhaps larger than what he has to deal with today. But, that is not the point. That is not the correct approach to the problem. The Comptroller today is clothed with the authority of dealing with crores and crores of rupees. We are the arbiters of the destiny of the country, it is not an irresponsible executive or an executive responsible to British Parliament. It is the people of the country today who are responsible for the national expenditure and to see that everything goes on in a manner which will be consistent with the welfare of the nation. Not this Parliament alone; we have clothed this gentleman also with authority to have power of supervision over the entire financial structure of the country and the States, many of whom have only recently integrated. Not only the States; but, as the Finance Minister pointed out yesterday, we have before us this complicated system of accounting and audit and the duty of checking the expenses with regard to our big nationalised industrial concerns. It is a big venture; we are still groping in the dark. We do not know how things will materialise. We have to approach with a certain degree of caution, at the same time, with scrupulous care so that whatever is spent by the exchequer is spent properly and is spent well.

The Public Accounts Committee has recommended that audit and accounts should be separated. It is a very important recommendation and, I believe, it is worthy of serious consideration. Now, if that is to happen in our country, if we have to separate the audit from the accounts, it will mean a re-cast of our rules; it will mean a complete revision of the controlling machinery over the top of which will sit the Comptroller and Auditor-General. These are very serious matters for the good management of the nation's finances. These are matters of heavy responsibility

which have come upon the holder of the office—not that he does it alone but he will have the assistance that we give him. It will depend upon the manner in which selection is made with regard to the hundreds and thousands of officers who are to work under his supervision. There is very much that will depend on the relationship between this institution and the Finance Ministry itself.

■ We have got our foreign embassies and the expenses on them. These embassies were not there before when India was not free. We have them and the expenditure may not be so large as compared with the total amount that we are spending. I tried to collect the figure: it nearly comes to about 12000 crores of rupees per year, which the Comptroller and the Auditor-General has to deal with for the whole country, excluding the receipt side. I am only dealing with the expenditure side. It is a colossal sum of 12000 crores of rupees which has to be enquired into by this individual who is at the top of this big organisation. Now, this system of auditing and accounting in our embassies abroad is a matter over which we have expressed very great dissatisfaction at every stage. Here is an institution through which Parliament will be able to demand full information and also demand the fulfilment of all those conditions which would make the financial administration completely up-to-date and beyond any criticism whatsoever. Therefore, it is not correct to say that the Comptroller and Auditor-General today has practically no additional duties thrust upon him. That would really be doing an injustice to Parliament itself. We would like this institution to function in an expanded manner so that Parliament can be kept informed through the machinery of this institution of all that it should know for the sound financial management of this country.

I would therefore like the Finance Minister to reconsider the approach. I shall be prepared to give full support to Government if Government says that this office, quite apart from the present incumbent, should be treated exactly like that of a Judge of the Supreme Court in respect of salary, emoluments and pension. The Government can make out a case in that direction and it would be better if the Government does that, including the age of retirement. Otherwise, what is proposed to be done may be all right for the present incumbent, but will not be fair to the maintenance of the dignity and the integrity of the institution itself. In fact,

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11 Government had done that, perhaps the sort of suspicious remarks which the previous speaker made would not have been made. Somehow, the two things have got mixed up, and it is made to look as though Government is bringing forward a Bill in the month of April, just because the term of office of the present incumbent will expire in August, and therefore this Bill is being rushed through, so that this gentleman may get a year's extension. That is the sort of appearance which is sought to be made out, which is not fair to the gentleman who is holding this office, and perhaps which is not also quite fair to the intentions of the Government.

Now, I come to the present incumbent. As you rightly said, it is not desirable that we should discuss any particular individual. I am not here to say things about Mr. Narahari Rao which are not known to Members of this House, but it was a difficult task for India to have an Indian Auditor-General who would have enormous experience to his credit and also who would not be afraid doing his duty whenever the occasion demanded it. I have not the least doubt in my mind that the present incumbent of the office has to the extent that it is possible for any individual to do, laid down traditions and has discharged his duties in a manner for which we can well congratulate him.

Several Hon. Members: Hear, hear.

Dr. S. P. Mookerjee: He has started the work well. Maybe there are some defects here and there, but he has proceeded with his duties without fear or expectation of favour. All the scandals to which we refer are the by-products of his or his officers' reports. So far as we have been able to examine the reports, he has never been anxious to shield anybody. Facts have been placed squarely before us, and I know that there have been several occasions on which he became a *persona non-grata* with certain individuals, because he was not prepared to spare anyone. In my opinion, therefore, he has done his work very well. Should we, in our national interest allow him to retire on the 15th August? I am not looking at it from his point of view. I personally feel that in view of the state of transition through which the country is passing today, it is absolutely necessary that we should not change horses in mid-stream. There maybe other competent officers in

the Department who can fill his post with equal ability. I am not casting any reflection on our other officers. But here is a man who has carried the country through a very difficult period of transition, and still a number of things remain to be done at our instance. I mean, the Parliament itself has suggested that a number of important changes have to be made with regard to the assessment of the nationalised industries, for instance. We are anxious, and I have repeatedly told the Finance Minister on the floor of the House, that the sooner we have a system of concurrent audit, the sooner we have the system of independent financial check with regard to the working of these institutions, the lesser will be the possibility of ugly reports coming out at a later stage. I do not want a mere *post-mortem* examination. It gives satisfaction to no one. We must be able to set up a financial machinery, by which all these tasks can be performed at a very appropriate time, before the mischief is done. It is not an easy matter, as similar tasks are confronting other countries. In the U.K., for instance, they are considering this matter, and there too the Comptroller and Auditor-General has made some very valuable suggestions, which require to be examined.

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Similarly, with regard to accounts and audit, it is a matter of fundamental importance. So, this decision should be taken by Government and the necessary changes which have to be made should be formulated. For all these reasons, Government can make out a case—not in the interests of this gentleman, but in the country's interests—that there should be an extension of service given for a limited period. Whether it should be one year or two years, it is for the Finance Minister to decide. It is not a question of doing this gentleman any favour. If you feel that it is not necessary and that the work which he is doing can well be carried on by others, and this gentleman can be made to retire on the 15th August 1953, then say so. Say "we do not want to give him an extension; we are quite prepared to take it over and appoint some other individual".

This is quite apart from the general approach, where I think the Government has gone wrong. I do not think that the way in which the Bill has been drafted will serve the purpose. Even Mr. More said that if the Bill provides that in every respect the Comptroller and Auditor-General



will be treated as a Judge of the Supreme Court, even he would be prepared to support it. So, let us separate the general issue. With regard to this individual, if it is considered that in the interests of the country he should have an extension—and I feel that Government can conveniently make out such a case—then the Bill should be amended and we should give a straightforward extension of service for a limited period. That period may be whatever the Finance Minister may consider proper and desirable.

With regard to the pension, naturally if the quantum of pension is changed generally, it should apply to the present individual also. No one suggests that he should be singled out for a lower pension. If the general rate of pension is higher, he should also get it. The question of pension is also important, because after all we do not want that these individuals should even accept any appointment in any private firm. In fact, I would have liked here to see a provision embodying that such officers should not even accept an appointment in some big industrial concern after retirement. That also happens. This should be done if you want that this officer should act with complete independence. Independence does not relate only to the Government machinery. So many other things come out in the course of audit and accounts examination which may have a bearing on some very big industrial concerns. We do not want that an officer occupying such a responsible position as the Comptroller and Auditor-General should even be tempted by an offer from any private firm and he accepts such an appointment later on. If you want to single this officer out and debar him from accepting any service at all, then give him a pension which will be consistent with his dignity and position and requirements.

Therefore, while giving my general support to the principles underlying the Bill, I would like the Government to reconsider the approach that it has made. So far as this particular institution is concerned, the post of the Comptroller and Auditor-General is undoubtedly a most important post in our national structure, because only if this gentleman can build up his institution in a smooth and efficient manner, without any fear or expectation of favour, will it be possible for Parliament and the Legislatures in the States to exercise their inherent right of supervising and controlling the expenditure in the whole country. Otherwise, this would not be possible. I hope that Government will consider the suggestions that I have made. If it is not too late. You can refer the

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matter to a Select Committee, or if Government is prepared to reconsider the matter, it can be done by moving amendments even at this stage.

**Shri Damodara Menon (Kozhikode):** I am looking at the provisions of the Bill from a layman's standpoint. Hon. Members who spoke before me referred to the constitutional provisions. There can be no doubt about the proposition that the Comptroller and Auditor-General of India occupies a position which is supremely important for the safeguarding of our financial interests. You Sir, were quite right in observing that he is the 'watch-dog' of Parliament. After all, even though he is exercising his functions more or less in the manner of a *post mortem* examination the control and vigilance which he exercises in the examination of the expenditure of the different Ministries do occupy a great importance and the nation's financial security depends to a great extent upon his functions. Therefore, it is very essential that we make the office of the Comptroller and Auditor-General of India independent. He should not be made to depend upon the favour of the Government or of any other authority for the continuance of his office or for his own financial interests. Therefore, this Bill has not come too late.

[**PANDIT THAKUR DAS BHARGAVA in the Chair**]

Regarding the term of his office, there are two ways of looking at it. We may, as suggested by some Members, fix an age-limit as in the case of Supreme Court Judges; or, in the alternative, we may fix a definite term as is contemplated under this Bill. We have to consider which course would be more suitable. If we want to fix an age-limit, there is no reason why we should not adopt the age-limit which we have fixed for the Supreme Court Judges. My point is that I do not see any reason why we should not adopt in this particular case a fixed term. In laying down a fixed term, I find that there are certain advantages. Some Members were doubting whether such an important office which requires a great deal of mental vigilance can be entrusted to a person who, in advanced age, may probably find that his mental powers are weakened. In making an appointment to this office, all these things will have to be taken into consideration and if, in the opinion of the Government, a person is found to be fit, I think it is good that we appoint him and fix a term of office for him. Here we have fixed it at six years. My hon. friend Dr. Mookerjee was of the opinion that this is too short a period. I do not think so. Six years

[Shri Damodara Menon]

is normally a good period for a man to continue in office and function properly. Therefore, I personally think that it would be better for us to fix a term for this office and not to have an age-limit.

It has been suggested here that this Bill has been brought forward because Government wanted to favour the present incumbent. I do not think so. I think that is not a correct appreciation of the provision of this Bill. The Bill is making a law for all incumbents who may come to occupy this high office in future and I endorse the views expressed by Dr. Syama Prasad Mookerjee regarding the present incumbent of this office.

It is necessary that whoever occupies this place functions in a way which is entirely independent of governmental control. Otherwise the financial interests of this country will not be safe. The officer who was for the first time appointed to this high post has functioned very well indeed. Therefore, I am sorry that inflections were cast in this House which may cast a doubt about his impartiality or the governmental influence which may have been brought to bear on him.

When I say this I do not mean that in itself it is sufficient reason for us to think of making a special provision for this officer. It maybe that the continuance in office of this gentleman maybe to the interests of the country. But there is no special reason for us to doubt that there are no other officers in this country who may not come to occupy the same place and function with equal impartiality and efficiency. So, let us not make a plea for the present incumbent, nor indulge in any kind of criticism of his activities when we consider this measure.

Another point I want to bring to the notice of the House is this. A point has been made by my hon. friend Shri Vallatharas that some kind of a qualification maybe fixed in this very Bill itself for the Comptroller and Auditor-General. It would of course be good for us to fix some kind of qualification. I do not know in what precise terms we can fix his qualifications, because his is a very responsible post and no person who has not had intimate contact with governmental administration and also financial matters can be put in that post. In the case of the Judges of the High Court and the Supreme Court we have laid down that they must be advocates of some years of standing. It maybe considered whether we cannot incorporate a provision in the Bill that

a person who comes to be appointed to this post must have a certain number of years of service in certain Departments of the Government of India, especially connected with the financial affairs of the Government, so that he may come to occupy this place with some kind of previous experience. Now I leave it to the Finance Minister to consider this proposition. I maybe that in practice, or by convention, only officers who have a long period of service in the Finance Ministry of the Government of India or are acquainted with audit rules are appointed. That maybe the convention. But, is it enough if we rely on convention, or is it necessary to make such a provision in this Bill? This is a matter which requires consideration. I am of the view that in view of the fact that we are making a provision not for the present incumbent, but for all future time, some kind of a provision is desirable which will make it necessary for the Government to appoint to this post only persons who have had some kind of previous experience in financial matters and who have exercised their official functions in certain Departments of the Government of India connected with financial control.

I have to make one or two observations regarding pension. It has been rightly pointed out that according to the Constitution this officer cannot seek office under the Government after retirement. Therefore, it is very necessary that we give him sufficient pension, so that he may retire and live in comfort. If we do not make such a provision, there is every reason to fear that he may not exercise the functions we have entrusted to him in a proper manner. So, the pension that we provide for this officer must be enough for him to maintain himself decently. I also appreciate the opinion expressed by Dr. Mookerjee that it would be good for us to provide that this officer after retirement should not take office under any private establishment. That would be a healthy provision for his functioning in an independent manner. It is for the Government to consider whether such a provision can also be made. The pension that we are allowing him now is Rs. 1,000 per month. I want an explanation from the Finance Minister regarding one particular point. Suppose an officer is appointed with not many years of service. Suppose he is an accountant who may not have been in Government for a long time. If such a person is appointed as the Comptroller and Auditor-General of India the pension that he may get may not be a thousand rupees.

ar object is that in any case he must get more than a thousand rupees. That is a wholesome provision. But suppose a person who has not been in Government service is appointed, because he has special qualifications and Government are satisfied that he will be the most suitable person to occupy the post. What would be the pension he would be entitled to get under the provisions of this Bill? Would it be sufficient for him to maintain himself decently. That is a matter which requires consideration.

Regarding the amount itself, as I said, we must see that he gets enough pension to maintain himself decently. It in a country like ours it is always necessary for us to consider what will be the standard of a person who receives from Government service and that will be the standard of comfort we must allow for a high functionary like the Auditor-General. That is a matter which forms the subject of general consideration, not in respect of particular individual. It would be wrong, in my opinion, to legislate in a matter like this regarding the pay and pension of a particular person. If we, I do feel, find it necessary that we have to reduce the pay scale of officers and also their pension scales, I think we may have to legislate on that by a separate piece of legislation and it could be a wholesome thing. I have always held the view that it would be wholesome to launch on a reduction of salary of the high-paid officers. When that comes the salary of the Auditor-General also will be correspondingly reduced and his pension may also be subjected to revision. But until that time it would be good for him to maintain the general standard and give him enough pension to maintain himself in a manner worthy of the place he has been holding.

**Shri K. K. Basu** (Diamond Harbour): Much has been said on the functions and duties of the Auditor-General as provided in the Constitution. In view of the fact that for the first time after the enforcement of the Constitution a Bill has been brought concerning one of the most important functionaries provided in the Constitution, we would naturally have expected it to be a comprehensive one, detailing the functions and set-up of the Auditor-General's organisation. But unfortunately Government has chosen to bring forward only a minor Bill relating to tenure of service and scale of pension. As a result, I quite agree with Dr. Mookerjee that much confusion has come about.

We know during the last few years of our work, specially under the new

set-up of things, Government has gone in for undertakings or has gone to the aid of private firms, fully owned or sharing with somebody, or under the new proposals Government is becoming the guarantor of loans that will be taken by private industrialists either from the International Bank or somewhere else. Under such circumstances we feel that our exchequer and our national resources have to be looked after by such personalities and such organisation which really guarantee that they are not frittered away to the detriment of our national interest. We therefore expected a comprehensive Bill wherein all these aspects would have been considered and thought out.

I would like to discuss the problem from the general aspect first. Then I shall go to the specific proposition before the House. We have seen from the last several reports that have been given by the Auditor-General, on which our Public Accounts Committee sat and decided certain points, that they have discussed the proposal that there should be separation of Accounts and Audit. Dr. Mookerjee was good enough to point out also about the need for concurrent audit in respect of the national undertakings or big projects on which we are going forward. I do hope that at least those organisations which are taking loans for which our Government becomes a guarantor will be brought under the purview of the Auditor-General. We therefore feel that the functions of the Auditor-General are heavier and more complex than what they were before the Constitution came into being. And we expected that when the Government has brought forward a Bill they would have considered and given us specific suggestions in what way this organisation and this august office should be reconditioned and remodelled. But unfortunately that has not been done in this Bill which we are discussing today.

We know that the Auditor-General is appointed under the old rules which specifically lay down certain conditions, that if they belong to the heaven-born I.C.S. they must retire after 35 years of service and if they come from other services they will have to retire on the completion of their 55th year of age apart from the minimum period of five years of service. At this moment when we are trying to remodel it under the provisions of our Constitution and when we are going to have a legislation in regard to the functions, period of service, etc. of such an important functionary, we should have laid down a specific proposition about the period of service

[Shri K. K. Basu]

irrespective of the considerations of the past, that is whether the persons come from the I.C.S. or any other service or whether they are taken from outside—in respect of which I think there may be opportunity and occasion. Because, as I was saying, in the functioning of the Government as commercial undertakings or on projects or in respect of other industrial things, there may be necessity for our having Commercial Auditors attached to these organisations, designated as Deputy Auditors-General or whatever it may be. This will be necessary in the interests of our nation. The Deputy Auditor-General or by whatever name he is called may in due course become the Auditor-General. After six or seven years the Deputy may be elevated to the position of Auditor-General. And they will not come under the categories of service-holders.

In this connection I feel that the time has come when we should organise an independent Audit Department wherein I do not say that a person who has just passed a particular test should become a part of the Audit Department. A person may belong to the Administrative Service or the Finance Service or the Audit Service. They may work in certain Departments or as appendages to certain Departments. But they must choose whether they want to go to the other administrative department or to the Audit Department. The Audit Department should be completely independent. Just as in the case of the I.C.S. men in the olden days they had to choose whether they wanted to go to the judiciary or the administrative departments, the whole Audit Department must function as an independent unit having nothing to do with the executive. I heard Dr. Mookerjee saying that the present incumbent was the Secretary of the Finance Department. He may be a competent officer. From the reports we have seen from the papers there is nothing against him. But when the incumbent is chosen from a particular administrative unit, whether it is the Secretary of the Finance Department or some other, there is a likelihood that in the selection of the candidate, when the President is advised by the Ministry, the person may be a favourite of the Ministry concerned. I do not know how he will shape when he goes to the particular post. The set-up should therefore be immediately reorganised wherein there should be a completely independent Audit Department under the Auditor-General or, if the work increases, there may be one or two Deputies, or whatever they

may be called. And, when the new Auditor-General or the Deputy is appointed by the President, just as in the case of the judiciary and the supreme Court, on the advice of the retiring Auditor-General the new man may be appointed. These things should have been taken into consideration and a comprehensive Bill should have been brought forward before this House to define the functions and duties of the Auditor-General and all the concomitants of it.

There is one point which I would like to discuss, namely about pay and pension and period of service. I do not know whether six years is enough or whether it should be raised to a particular age limit. I think we must agree to a particular period upto which the Auditor-General must work and then retire. And his pension should be restricted to the particular period, whatever it may be.

I fully agree with Dr. Mookerjee that the Auditor-General should be debarred from re-employment after his retirement not only in government service but also in private employment. We have seen in the case of High Court Judges, under the Constitution they are debarred from practising after their retirement. But unfortunately, when they are appointed on temporary assignments as in Labour Tribunals or Conciliation Boards, however independent they have been as Judges, people have a feeling that they have changed their mind. After all they are human beings. I do not say that all the Judges after retirement are not independent. But we must also see what the feeling of the people is about these important functionaries and the pillars of our Constitution. I feel that a provision should be made that after his retirement the Auditor-General should not be employed even in private firms. When he is appointed and when he takes his office this condition should be laid down. For that purpose if you feel that six years is too small a period, make it seven years or the age of sixty as my friend suggested. I feel that these aspects should have been gone into and the Government should have come forward with a comprehensive legislation about these functions.

Then I come to the particular provision in relation to the present incumbent. So far as we know from the reports of the Public Accounts Committee regarding the functioning and working of the Auditor-General, we do not have much to say against him. As a matter of fact we feel that through his work or through the work

of his Department many scandals have come out. Many reports have come against the Government, about the manner in which public funds have been spent or wasted whether in India or in England or other outside countries. As a result we have come to know of many things and the Public Accounts Committee has sat in judgment over these things and made recommendations. Therefore, we feel that because of these conditions, Government is trying to push forward this proposal for the extension of service. I should not be misunderstood when I say that people may have a feeling that because this Auditor-General is a strong man, at the fag end of his service, they are bringing forward a legislation for his extension to influence him. Under the Constitution, the High Court Judges are not allowed an extension. Under the old Act they could be. They should not be amenable to executive wishes.

In this connection I also want to refer to the recommendations of the Auditor-General regarding submission of accounts. He says:

"I hope to be able to provide a considerable part of the Accounts organisation required by the Union and State Governments from my present organisation retaining for myself a comparatively small portion for purposes of audit functions. This will result in some additional cost, but the resulting improvement in financial and audit control will more than compensate for the extra cost."

What has been done to his suggestion? Government is not acting on it as yet. If the Government feel that the service of this officer is indispensable in the interests of the nation, they can call all the parties together, sit round and discuss. Of course, I do not know whether there is no chance of finding a better substitute for him. We can sit down and discuss dispassionately without involving any personality. As it is we have a feeling that this Bill is being brought up because of the strong attitude taken by the Auditor-General. Therefore, I request Government even at this stage to withdraw this Bill and bring forward a comprehensive legislation in the next session. In the meanwhile we can find out the attitude of the present incumbent. If we are satisfied that his extension is in the interests of the nation, then, bearing in mind our commitments to national undertakings because our country has to go forward, the services of the present incumbent can be extended as a special case.

I request the Government to consider one more point before I conclude. In this new amendment tabled by the Finance Minister about pension he wants to differentiate the two services, the Indian Civil Service persons should have a different grade...

**Shri T. T. Krishnamachari:** We will have it, in any event. An officer of the Indian Civil Service gets £1000. You cannot reduce his pension by £100 because he becomes the Auditor-General.

**Shri K. K. Basu:** We should not make a distinction. If the Auditor-General works for six years or seven years, whatever it may be, he should be given a specific pension, Rs. 1500 or whatever it may be, irrespective of his service, whether he comes from the I.C.S. or the Indian Audit Service or whether he is taken as a private individual. There will be occasions when we will have to associate the commercial auditors if we want to check the expenditure of all big projects. This distinction between the heaven-born service and other services should not be there. Under the Constitution they have been given some guarantee. It should not be there. I again appeal to the Government that they should withdraw this Bill and bring forward a comprehensive legislation in the next session. As Dr. Mookerjee said, if all of us find that the services of the present incumbent are indispensable in the interests of the nation, certainly we will agree to it.

**Shri Raghavachari (Penukonda):** My observations regarding this Bill will be that the Bill as it is brought forward is not self-contained nor is it complete or comprehensive. In fact, the Constitution requires that when a Bill is introduced, the salary and other conditions of service of the Comptroller and Auditor-General shall be such as may be prescribed and all that. Second Schedule is only a provision made for the interim period, that is till legislation is considered by this Parliament and passed. Therefore, when a Bill is brought forward, we do not find all the necessary things that must have been provided for so that it might be self-contained and comprehensive. No doubt there is one condition in the Constitution namely that once a person is appointed to this office, during his term of office, nothing will be done that will affect him prejudicially as regards his pay, his conditions of service, age of retirement and other things. Therefore, it would not be a satisfactory way of dealing with the matter if we go on placing statutes on the statute book of the country and then not provide for all these things completely.

[Shri Raghavachari]

Well, the requirements or the provisions that should be made in the Act must relate, first and foremost, to the qualifications of the incumbent. I have read the Constitution and I find there is nowhere any requirement laid down as to the qualification required to be possessed by the person who can be appointed to this post. The Constitution simply provides for a person to be appointed by the President and there is no prohibition against the President appointing anybody he pleases. Then the question would be whether we could provide qualifications for that incumbent in this Bill. I have given some thought to it and I find that in the words "conditions of service" included or mentioned in clause (3) of article 148, the "conditions of service" might well provide for the qualifications of the incumbent also. Therefore, it is not a matter where we are infringing upon the powers of the President. The qualifications will have to be provided. In a permanent statute like this. It is essential that we do provide for the required qualifications also.

The next question would be as regards salary. As I already pointed out, it is not necessary to leave the salary to be the same as is mentioned in the Second Schedule. In fact, there has been so much agitation in the country. The service conditions of the new young men that are recruited to the services are different and they are on scales of pay not in conformity with the old and existing. Therefore, it is essential that Parliament should take into consideration all the special circumstances of this high office. They may provide for something much more than what a young man recruited to the new services can hope to get in the ordinary course. Therefore, it is essential that the salary should also be provided here in the Bill itself rather than allow it to continue as before. The reason why I say is this. The moment a man is appointed, during his term of office nothing can be done and therefore you have to allow things for quite a long time as they are. When there is an opportunity and another incumbent is not likely to come in, why do you permit the Schedule to continue and then appoint another person and then wait for six years or even more than six years according to the age when he should retire? You are powerless. Therefore, it is essential that salary should also be provided in the Bill itself.

**Shri Biswas:** It is provided for. See the last clause.

**Shri Raghavachari:** You say, "as in the Second Schedule." That ought not to be left that way. Once you appoint another person, it is not open to Parliament to consider all the aspects of the case and fix something definite even now. Do not simply allow it to continue. If another appointment is made, then, Parliament is powerless to interfere for quite a long time.

**Shri T. T. Krishnamachari:** You can always vary it to his advantage.

**Shri Raghavachari:** Certainly; but not to his disadvantage. You restrict your own powers.

Before I go to the age of retirement, I would like to refer to the provision in the Bill as regards pension. Clause 3 only provides for pension in terms of public servants. If it is some person other than a public servant, there is absolutely no provision as regards pension payable to him.

**Shri Biswas:** Schedule II will apply.

**Shri Raghavachari:** He would get, in those circumstances, for every year of service, Rs. 50 a month. It would be absurd; if a man outside the ordinary services is appointed, he will be paid a grand sum of Rs. 300 a month for four or six years. I think that is a thing which cannot even be contemplated. Therefore, the provisions as they are in clause 3 are not complete. If another person should be appointed, we think it is most unfair.

As regards age-limit, we have not provided anything in this Bill. You have simply taken it that the conditions of service no doubt lay down the age of retirement and you have adopted it. Therefore, the Bill is not complete. You have restricted the choice of the incumbent to persons in service, who are bound by certain terms of retirement age limit, etc. But, the Bill, if it should be comprehensive, should also provide for the retirement age and other details and it should not be allowed to be incomplete as I just referred to.

You have only fixed the minimum number of years of service, as pointed out by my hon. friend already. There is some difficulty even in the working of this if you should choose somebody who is not likely to attain the retiring age after six years from the date of appointment. If he is a younger person. Therefore, also, there is need for providing a particular age-limit and we should not leave it simply saying a particular number of years.

The next point in connection with this Bill is this. We should not feel

satisfied to provide for the immediate but temporary arrangement with the present incumbent, but we should pass a law, as is required by the Constitution for a long time to come and not make it necessary for Parliament to consider these things again and again. Therefore, my submission is that the Bill as now brought forward is incomplete, is not comprehensive, is not self-contained, does not really make provision for all circumstances contemplated by the Constitution, takes for granted that it will be a public servant at the highest level of pay and age who will be chosen, and that even the age of retirement is not specifically provided for.

In the Statement of Objects and Reasons, it is stated that the desire is to bring it in conformity with the other special services with regard to age of retirement. Surely, for this purpose, it should be more convenient to provide in the Bill itself as regards age-limit of other incumbents; if necessary for the present incumbent an exception may be made or a special provision may be made. Without this aspect being considered, the Bill as now brought forward would only serve the immediate purpose, and not provide for some long time to come, after careful consideration.

**Shri C. D. Deshmukh**—

**Mr. Chairman:** This Bill has been under consideration for a long time. Yet I find some hon. Members are desirous of speaking.

**Shri C. D. Deshmukh:** No one now.

**Mr. Chairman:** I saw Mr. Sinhasan Singh was standing. If he is desirous, he may speak. But, I think, after him, we will close the discussion so far as the consideration motion is concerned.

**श्री सिंहासन सिंह (जिला गोरखपुर—दक्षिण) :** इस विधेयक पर काफ़ी देर तक कई दृष्टिकोण से बहस हुई है, मैं इस विधेयक पर एक दूसरे दृष्टिकोण से आपके समक्ष कुछ अपने विचार रखना चाहता हूँ। इस विधेयक के दो खास प्रधान अंग हैं। एक यह है कि ६ वर्ष की अवधि कम्पट्रोलर एन्ड ऑडिटर जनरल (नियंत्रक महालेखा-परीक्षक) को दी जाय और दूसरा उनके पेंशन के बारे में है। मौजूदा कम्पट्रोलर एन्ड ऑडिटर जनरल की अवधि को बढ़ाने के लिये इस में इस प्रकार का एक प्राविजन लाया गया है :

“Provided that for the purposes of this section, the term of six

years in respect of the Comptroller and Auditor-General holding office immediately before the commencement of this Act shall be computed from the 15th day of August, 1948”.

मुझे तो पता नहीं कि उन की अवधि कब खत्म हो रही है, लेकिन बहस के दौरान मैं मालूम हुआ कि शायद उनके इस पद से हटने की अवधि १५ अगस्त सन् १९५३ है और इस विधेयक के पास हो जाने के बाद वह १५ अगस्त सन् १९५४ हो जायगी। वर्तमान कम्पट्रोलर एन्ड ऑडिटर जनरल के सम्बन्ध में इस विधेयक को लेकर जो बाद विवाद यहां पर हुआ, मैं उसके अन्दर नहीं जाना चाहता और न मैं यह कहना चाहता हूँ कि उनका अब तक का अवधिकाल देश के हित में अच्छा रहा या बुरा रहा, वैसे जहाँ तक देखा गया यह पाया गया है कि वह अपने कर्तव्य को बहुत अच्छी तरह से निभाते आ रहे हैं। लेकिन मैं इस विधेयक पर दूसरे दृष्टिकोण से विचार करना चाहता हूँ। भारतीय संविधान की धारा ३७७ के मुताबिक जिसमें रिटायरमेंट की एज दी हुई है और जिस के अनुसार उन की सर्विस कंडीशन्स रहीं, उसके अनुसार उनको कदाचित् १५ अगस्त, सन् १९५३ को अपने स्थान को रिक्त कर देना है, अपने पद से हट जाना है। धारा ३७७ जो इस विषय से सम्बन्ध रखती है उसको मैं पूरा न पढ़ कर केवल वह पार्ट पढ़ना चाहता हूँ जिस के अन्दर लिखा है कि :

“... to such rights in respect of leave of absence and pension as are provided for under clause (3) of article 148 in respect of the Comptroller and Auditor-General of India and be entitled to continue to hold office until the expiration of his term of office as determined under the provisions which were applicable to him immediately before such commencement”.

इस कान्स्टिट्यूशन के आरम्भ होने के समय उन की नौकरी के सम्बन्ध में जो नियम लागू थे वही उनके सम्बन्ध में लागू रहेंगे, और उस के अनुसार कदाचित् वह १९५३ में अवकाश ग्रहण करते। अब इस विधेयक के

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जरिये उन की एक साल की अवधि और बढ़ाई जा रही है। अभी हमारे डा० श्यामा प्रसाद मकर्जी ने कहा कि अगर देश के हित में यह अवधि बढ़ानी जरूरी हो तो बढ़ाई जाय, अगर हित में न हो तो न बढ़ाई जाय। एक किसी और भाई ने कहा कि उन्होंने ने गवर्नमेन्ट के खिलाफ आज तक जो कुछ किया है, जो टिप्पणी की है उस के बदले में गवर्नमेन्ट उन से अपने पक्ष में टिप्पणी प्राप्त करने के लिये उन को प्रलोभन के रूप में यह एक वर्ष का अवधि-काल और बढ़ा रही है। मैं इन दोनों दृष्टि-कोणों से भ्रम हूँ। मेरा तो यह कहना है कि इस तरह से गवर्नमेन्ट उन को उन की ईमान-दारी का इनाम दे रही है। उन्होंने ने जो सही सही गवर्नमेन्ट की खामियां बताई हैं यह एक वर्ष की वृद्धि उस के इनाम स्वरूप है। लेकिन मेरा दृष्टिकोण यह है कि यह इनाम हो या प्रलोभन हो, इस का ख्याल न करके जो बात देश के हित में हो उसे करना चाहिये। आज मैं देखता हूँ कि हमारे यहां सर्विस को एक्स्टेंड करने की बात चल रही है। आजकल जो रिटायरमेन्ट की एज ५५ है उस को बढ़ा कर ५८ वर्ष करने की चर्चा चली थी। सीभाग्य की बात है कि गवर्नमेन्ट ने उस के सभी पहलुओं को देख कर उस को नहीं बढ़ाया और ५५ का ५५ ज्यों का त्यों कायम रक्खा। आज चारों तरफ बेकारी फैली हुई है और जब भी किसी अफसर को एक्स्टेंशन मिलता है तो इस बिना पर मिलता है कि इस समय देश में आवश्यकियों की कमी है। इसीलिये यह विचार करना पड़ता है कि अफसरों की अवधि बढ़ाई जाय या उन को रिऍम्प्लाय किया जाय या नहीं। अभी कुछ समय हुआ मैं ने सरकार से प्रश्न किया था कि हाई कोर्ट के कितने जज रिऍम्प्लाय किये गये तो अतारांकित प्रश्न ६१६ के जरिये १८ मार्च, १९५३ को यह जवाब मिला कि १९५२ के मध्य तक २८ हाई कोर्ट के जज दोबारा नियुक्त हो चुके हैं। अब

मई, १९५२ के बाद कितने हुए इस का हमें पता नहीं, लेकिन कुछ पुनर्नियुक्तियां हुई होंगी। सन् १९४८ से १९५२ के बीच में २८ हाई कोर्ट के जज फिर से नियुक्त हुए हैं। इन में ऐसे जज भी नियुक्त हुए हैं जो सन् १९३६ में रिटायर हुए थे, सन् १९३७ में रिटायर हुए थे। आप समझ सकते हैं कि अगर कोई १९३६ में रिटायर हुआ जब कि उस की उम्र ६० वर्ष की होगी और वह सन् १९४८ में ७१ वर्ष की अवस्था में फिर नियुक्त हो तो उस की एफिशिएन्सी की क्या हालत होगी। आज चारों तरफ एक कुहराम मचा हुआ है कि इन एफिशिएन्सी बढ़ी हुई है। मैं कहता हूँ कि इस का एक कारण यह भी है कि लोगों को कस्टेंशन मिल रहे हैं। जब किसी को एक्स्टेंशन मिलता है तो जो भावी उम्मीदवार है उस की तरक्की में बाधा पड़ती है। तरक्की में बाधा पड़ना इन एफिशिएन्सी का एक खास कारण होता है। प्रो० लोस्की ने कहा है कि Promotion is the only consideration to keep an officer efficient and honest. अगर भावी तरक्की की उम्मीद हो तो वह एक खास कारण होता है किसी अफसर को एफिशिएन्ट और ईमानदार रखने का। लेकिन अगर किसी की तरक्की मारी जाय तो वह देखेगा कि इस राज्य में तरक्की तो होती नहीं काम क्यों किया जाय। मैं जानता तो नहीं, लेकिन इस आडिटर जनरल के पद के लिये जो भावी उम्मीदवार होंगे उन के मन में आशा बंधती होगी कि वे इस पद पर पहुंचेंगे। लेकिन जब वे इस बिल को देखेंगे तो उन के अन्दर एक फस्टेशन पैदा होगा कि यह जगह मुझे नहीं मिली। उन से नीचे वाले आदमियों को भी फस्टेशन पैदा होगा क्योंकि आडिटर जनरल के रिटायर होने से उन की तरक्की भी मारी गई। तो जितना ही आदमियों को फस्टेशन होगा उतनी ही हद तक इन एफिशिएन्सी फैलेगी।



मैं ने गवर्नमेन्ट आफ इंडिया से प्रश्न किया था तो मुझे बताया गया कि क्लास एक और दो के २७८ आदमियों को एक्स्टेंशन मिला, यानी २७८ आदमियों का अवधिकाल बढ़ाया गया। इस के फलस्वरूप जो २७८ आदमी नीचे से ऊपर आते उन के मन में फ्रस्ट्रेशन पैदा हुआ क्योंकि उन को तरक्की नहीं मिली। इसी तरह से जब नीचे के आदमियों को तरक्की मिलती तो उन की जगह पर २७८ बाहरी आदमियों को और रक्खा जाता, वह भर्ती नहीं किये गये, वह भी ऐसे समय में जब कि चारों तरफ बेकारी ही बेकारी फैली हुई है। नौजवान बेकार फिरते हैं। इस बेकारी से बड़ा खराब असर पड़ता है। अधिकतर क्रान्तिवां बेकारी के ही कारण हुई हैं। उस की मूलाधार बेकारी ही रहता है। इसलिये मैं गवर्नमेन्ट से प्रार्थना करता चाहता हूँ कि वह इस रबैये को बदले। इस नाम पर कि हम को आदमियों की जरूरत है और अच्छे आदमी नहीं मिलते हैं इसलिये पुराने आदमियों की अवधि बढ़ानी पड़ी या उन को तरक्की दी गई यह कब तक चलेगा? जो यह ट्रैनिंगशाल पीरियड कहा जाता था उस को आज छः वर्ष हो गये। आखिर कब तक हम इस पीरियड को चलायेंगे। कब तक हम आदमियों की तलाश में रहेंगे। हमें नौजवानों को ले कर काम करना चाहिये। अगर पुराने आदमियों की सलाह की आवश्यकता है तो यहां क. दरवाजा खुला हुआ है। पार्लियामेन्ट का स्थान खुला हुआ है। आडिटर जनरल के लिये राजनीति में आना मना नहीं है। यहां आ कर वह अपनी सेवायें दे सकते हैं। आप ने हाई कोर्ट के जज को एक्स्टेंशन दिया और नौकरी भी दी। अभी-अभी इलाहाबाद हाई कोर्ट के तीन जज रिटायर हुए। उन को दिल्ली में नियुक्त कर दिया गया। मैं तो खुश ही हूँ कि वह तीनों गोरखपुर के हैं, लेकिन इस का कोई खास कारण नहीं है कि आप किसी अवकाश प्राप्त आदमी को नियुक्त करें

जब कि उस की जगह पर दूसरा आदमी काम कर सकता था। मैं देखता हूँ कि यह रिटायरमेन्ट इसीलिये नहीं होते कि गवर्नमेन्ट बिना पुराने आदमियों के काम नहीं चला सकती, बल्कि इस लिये कि जब किसी आदमी की रिटायरमेन्ट डेट आती है तो वह आशा रखे होता है कि उस को हटाया नहीं जायेगा और वह सिफारिशें कराता फिरता है कि वह भागे भी रक्खा जाय। यह कहना कि गवर्नमेन्ट तलाश करती है किन्तु कोई अच्छा आदमी नहीं मिलता इस गरज से एफिशिएन्सी को कायम रखने के लिये उस को रक्खा जाता है, यह गलत है। आदमी खुद इस के लिये कोशिश करता है और लोगों में फ्रस्ट्रेशन लाता है। मैं इस दृष्टिकोण से इस बिल का स्वागत नहीं करता। हां दूसरी तरह से आया होता तो दूसरी बात थी। हमारे डा० मुकर्जी इस बिल का स्वागत करते हैं पर बिल के पास हो जाने के बाद बहुत करेंगे कि इस गवर्नमेन्ट को देखो कि रिटायरमेन्ट की उम्र बढ़ाये चली जाती है। नौजवानों को काम पर नहीं रखती और बुढ़ों की नौकरी बढ़ाये जाती है। बाहर तो बे भी इस तरह की क्रान्ति पैदा करने की कोशिश करेंगे।

आप अफसरों की रिटायरमेन्ट एज बढ़ावें या घटावें, लेकिन आप यह समझें कि देश की आर्थिक अवस्था क्या है। हमारा देश क्लिष्ट जा रहा है, जो आदमी ६० या ६५ वर्ष की उम्र तक बराबर चार पांच हजार रुपया महीना कमाता रहा है उस की सब जरूरियात पूरी होती गई हैं और वास्तव में अब उस की संसार से रिटायरमेन्ट की अवस्था है। आप रिटायर होने के बाद एक हजार रुपये की पेन्शन करें या दस हजार की वह बात दूसरी है। आप स्टैंडर्ड के लिहाज से एक हजार रुपये की पेन्शन करने जा रहे हैं करें लेकिन मैं तो इस के भी विरुद्ध हूँ कि एक अधिक पैसा भी किसी को आप दें चाहे वह किसी भी विचार से हो।

[ श्री सिंहासन सिंह ]

राष्ट्र के धन पर बोझ डालना उचित नहीं है क्योंकि वह पैसा किसी अन्य स्थान पर और अधिक अच्छे काम के लिये खर्च किया जा सकता है। इन दो दृष्टिकोणों से मैं कहता हूँ कि यदि यह विधेयक किसी दूसरे रूप में भवन के सामने आया होता तो ज्यादा स्वागत पात्र होता। जिस रूप में यह विधेयक है उस तरह से तो हमें कई विधेयक इस भवन में लाने पड़ेंगे। क्योंकि विधान के शेड्यूल २ में बहुत से ऐसे पद हैं जैसे कि राष्ट्रपति है, गवर्नर हैं, संघ के मिनिस्टर्स हैं, राज्यों के मिनिस्टर्स हैं, संसद् के स्पीकर, डिप्टी स्पीकर, राज्य परिषद् के चेयरमैन, सुप्रीम कोर्ट के जज हैं, हाई कोर्ट के जज हैं, आडिटर जनरल हैं, उन के लिये भी विधेयक लाने पड़ेंगे। इन में से तीन विधेयक तो आ चुके। मिनिस्टर्स का पास कर चुके, पार्लियामेंट के अफसरों का पास कर चुके, और आज यह आडिटर जनरल का पास कर रहे हैं। तीन चार और आयेंगे। अगर इन सब को एक दौरान में लाये होते तो हमें ज्यादा बहस का मौका मिलता और सब लोग अपने विचार कन्सालिडेटेड फ़ॉर्म में रख सकते। इस से मुल्क का पैसा भी बचता। जब भी कोई बिल आता है तो उस में किसी न किसी रूप में खर्च के बढ़ाने की बात हुआ करती है। घटाने के लिये बहुत कम आता है। तो मेरा यह भी दृष्टिकोण है कि हम देश के पैसे खचाने का खयाल कम करते हैं।

अभी मैं ने कांग्रेस के बुलेटिन में पढ़ा कि हमारे प्लैनिंग कमिशन के माननीय मंत्री श्री नन्दा जी ने शिकायत की है कि प्लैनिंग कमेटी की जो रिपोर्ट है कि ऐडमिनिस्ट्रेशन की शकल में परिवर्तन किया जाय, उस के ऊपर गवर्नमेन्ट ने अब तक कोई कार्रवाई नहीं की। मैं ने देखा कि शिकायत कौन कर रहे हैं, किस से कर रहे हैं और किस के जरिये कर रहे हैं। प्लैनिंग कमिशन में वही गवर्नमेन्ट के मिनिस्टर यानी

पंडित जी, हमारे माननीय देशमुख साहब और नन्दा साहब हैं। कांग्रेस कमेटी में श्री नन्दा जी शिकायत करते हैं कि गवर्नमेन्ट कुछ करती नहीं। इन चीजों से ऐसी परिस्थिति पैदा हो गई है कि हमारी समझ में नहीं आता कि हम क्या करें। हम पर यह रेस्ट्रिक्शन है कि बाहर जाकर हम गवर्नमेन्ट को क्रिटिसाइज न करें कि यह न होना चाहिये या वह न होना चाहिये। ऐसी परिस्थिति में मेरा यही कहना है कि मैं इस दृष्टिकोण से इस विधेयक का स्वागत नहीं कर सकता। मैं यह नहीं कहता कि आडिटर जनरल को एक्स्टेंशन न दिया जाय, लेकिन मैं कहना चाहता हूँ कि आम तौर से अगर किसी अफसर का रिटायरमेन्ट का वक्त आ गया हो तो उस को एक्स्टेंशन नहीं देना चाहिये। देश का हित एक्स्टेंशन देने में नहीं है। देश का हित इस में है कि नौजवानों को लाया जाय और उन को सिखलाया जाय ताकि देश की गाड़ी आगे बढ़े। इन वृद्ध महाशयों को लेकर हम देश की गाड़ी को कब तक ढो सकते हैं ?

**Shri C. D. Deshmukh:** Only about eight speakers have spoken on this Bill, and yet they form into three categories. The first is the category of those who take quixotic views about the levels of salaries and pensions in this country. The other category consists of a single speaker, the hon. Member opposite, whose speech reflects the quality of his ultra-suspicious and somewhat unfair mind, and the third category consists of constructive speakers who are worried by various aspects of the Bill, although I gather that they are generally in favour of it.

I shall deal with the first category at the outset, because it is easiest to deal with them. I consider that they are most unrealistic in their attitude. One of them, Shri Sodhia said that he would not even touch this Bill with a pair of tongs, and yet as far as I could make out, he went at the Bill hammer and tongs. His point seemed to be that there is no connection between a level of pension and the keeping up of the dignity of his erstwhile office by a retired dignitary. He seemed also to abhor all guarantees.

Now, in this world it is not possible to go very far ahead either internally or internationally, if one adopts that attitude of giving guarantees, very solemn guarantees, and then goes on to say that all guarantees are abhorrent to us. And that is why I regard this attitude as unrealistic and quixotic.

The hon. Member who spoke last began well by referring to public interest, but then went on to say that no extension should be given because it holds up the promotion of a great many aspirants to promotion. I think he will agree on reflection that this is a matter which has to be considered on the merits.

The Indian Audit and Accounts Department, for instance, happens to be—for reasons which I shall have to elaborate later on—a department where a very large number of extensions—not only the present extension to the Comptroller and Auditor-General, but other extensions also—have had to be given, because—again that is a matter which I hope to prove—of the unexpected onset of responsible duties on that Department, and therefore it is not good merely laying down a general principle and then opposing very carefully thought-out recommendations on that score.

Next I come to the speech of Mr. More. It was a long time before he came to the point after numerous quotations. I gathered him to say that in so far as this Bill purports to apply to the extension of the term of office of the present Comptroller and Auditor-General, apart from the merits of the case, it is unconstitutional. He read out the terms of article 377, and I think in the course of his speech, an hon. Member on this side pointed out to him that that article was intended to be merely protective, and all that the article said was 'shall be entitled to'. I cannot see how Parliament which is authorised under 148 (3) to make laws in regard to the salary and conditions of service can be prevented from laying down a term longer than that which can be inferred from the application of article 377. Those words of the phrase 'shall be entitled to' occur both in regard to the term of office and in regard to the salary and allowances of the Comptroller and Auditor-General.

12 Noon

Then there was a point made by him that the extension given to the present Comptroller and Auditor-General at the time he was appointed as such, was given for the specific purpose of enabling Government to make that appointment. That is not so.

There was no bar, and there is no bar today to the appointment even of a retired officer. Since there was only a short interval of three months between the date of his normal retirement, and the implementation of the decision to appoint him Comptroller and Auditor-General, it was thought most convenient—it was purely from the point of view of administrative convenience—to continue him as Secretary, and then to appoint him as Comptroller and Auditor-General. It would have been open to Government to have followed the alternative course of appointing him after retirement, the result of which, probably would have been that he would have got his pension, and in addition the pay to which he is entitled under the Constitution.

**Shri S. S. More:** Not the whole of the pay.

**Shri C. D. Deshmukh:** Yes, the whole of his pension plus the pay to which he is entitled under the Constitution, because we have no authority to make any reduction in the pay to which he was entitled, nor were we authorised to withdraw his pension. That being the case, I think the hon. Member perhaps will agree that he misread the intentions of the Government then, when they made the appointment of the present Comptroller and Auditor-General.

Next I shall deal with the question of why a more comprehensive Bill has not been brought forward at this stage. A more comprehensive Bill could have been in terms of both conditions of service, and duties and powers of Auditor-General, and I think that that is a point which we must fix clearly in our minds. I can understand hon. Members feeling some sense or dissatisfaction that it has not been possible for Government to bring forward a comprehensive Bill. But I do not think that that argument would justify the rejection of the present Bill, if it could be shown that the formulation of a comprehensive Bill requires further review, further consideration and so on.

Reference was made by Shri Basu to the establishment of many Government concerns, and also by, I think, Dr. Mookerjee. Now these are all new enterprises, and we have not yet been able to sort out our ideas as to what exactly is wanted in that regard or in regard to concurrent audit and so on. Those are points which still have to be considered. It may be that we wish to arm the Auditor-General also with certain further powers, in regard to surcharge on officers who have overdrawn. Now,

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those are matters which require very careful consideration, and my point is that they do not fall under article 148 (3), but under article 149. Therefore if the argument is that, 'We shall not support a Bill under 148 (3), because you have not brought forward a Bill under article 149', then I think it would amount to going too far, although as I said, there is room for difference of opinion as to whether it might have been desirable for Government to have attempted to bring the two Bills together. But here I suggest that we are dealing with a Bill purporting to carry out the provisions of article 148 (3) only, and therefore it is necessary to find out what exactly the conditions of service mean.

**Shri S. S. More:** Under clause (3) of article 148, and not necessarily under article 149.

**Shri C. D. Deshmukh:** The hon. Member has repeated precisely what I said. He has followed my point very well that we are not attempting to bring forward a Bill under article 149, that we are only bringing forward a Bill under article 148 (3), and for the purpose of interpreting that article we must find what exactly conditions of service mean. Now conditions—that is my main point—mean duties and powers, because if you make a reference to the previous terms and conditions under the Government of India Audit and Accounts Order, 1936, to which reference is made in the second section, or even to the Second Schedule itself, you would find—this is 'Orders under the Government of India Act 1935', page 274—that under the second section 'Auditor-General of India', we have (1) the conditions of service of the Auditor-General, and (2) duties and powers of the Auditor-General. Now, if you analyse the conditions of service categorically as they come under clause 1, you will find that they deal with salary, secondly, certain prohibitions in regard to the acceptance of any employment, thirdly, vacation of office, that is tenure, and fourthly, leave, and then again, pension, and finally, travelling allowance. Then there is the general protective clause which says that he shall not get less favourable conditions. Now, some of these are repeated in the article itself, and what we have left out here in terms is leave and travelling allowance. Now, I say that we have no reason to feel dissatisfied with the conditions of leave and travelling allowance. The matter has not come up. Therefore, what are you left with? You are left with only salary and pension.

Now, hon. Members might ask: why then bring this forward today? Now

that involves the question of whether in the public interest it is necessary after having defined the salary and pension, that these terms be made applicable to the present Comptroller and Auditor-General. Therefore, there is a kind of vital connection between the two, and that is my only reason between the two, and that is my only which appears to some hon. Members to be in a truncated form. And I would submit that suspicious hon. Members have read too much into the Bill, although, as I said, there is a vital connection between the two matters. I cannot say that we had not in mind the question of the application of these new conditions of service to the present Comptroller and Auditor-General.

I might mention here, incidentally, that to my knowledge this is the only occasion on which this office has been held by a person who did not belong to the Indian Civil Service or to the civil service in U.K., and therefore, the question of pension has become a very essential issue, that is to say, it was an issue which we could not, in fairness to the Comptroller and Auditor-General, ignore. All previous incumbents of the office were, by virtue of the conditions of their parent service, entitled to a higher pension, even higher than the general pension of 12,000 which we have provided in this Bill. That is as regards the comprehensive Bill.

Then there is the question of qualifications. Now, this matter was agitated at the time that the Constitution was made. I think it was.....

**Shri T. T. Krishnamachari:** Prof. Shah.

**Shri C. D. Deshmukh:** There was an amendment by Prof. Shah which represented the only attempt to draw and lay down some kind of qualifications. I think it was his intention to suggest that the Auditor-General should be appointed from among persons qualified as Registered Accountants or holding any other equivalent qualifications recognised as such and so on. There was not a very long discussion on that particular amendment and a short speech by Shri T. T. Krishnamachari disposed of that amendment and the House came to the conclusion that it was not practicable to lay down qualifications. And that is what is reflected in the Constitution today where there is complete discretion to the President to appoint the Comptroller and Auditor-General, although I am free to confess here that so far as advice to the President is concerned, we still think that it should be some person who

has had administrative experience. Therefore, all the hypothetical cases which hon. Members put forward—someone from outside or even within the sphere of the service, someone with two years and someone who has six years of service etc.—need not stop us at this moment. The plain intention is that the Auditor-General will be chosen from among people who have the kind of administrative experience which is needed as a background for the correct discharge of the duties of this high office. And it is very unlikely that we shall go outside the administrative sphere for making our choice, much less to the very lowest levels of the administrative sphere in order to select a person with two years or even six years of service. Therefore, the question, incidentally, of how this present pension clause will apply to someone with six years of service will not arise and if we do, come across that difficulty at any future time, well, then we shall have to think again.

Now, in this connection in regard to the qualifications for the appointment, I would like with your permission, to read out something which is contained in *The Control of Public Expenditure—Financial Committees of the House of Common* by Basil Chubb. This is an authoritative book on the subject. It says:

"The position of the Auditor-General is unique in many respects. Although he is a civil servant by training and though he works with the Civil Service and his subordinates are civil servants, yet he is not one of them. His constitutional status and duties isolate him"—it is the Constitution which isolates him—"and he is, in the words of Sir Frank Tribe himself, 'very much a lone wolf'. Unlike any civil servant, he has no chief. He has statutory duties and large discretionary powers, and, though it is his job to aid the House, the responsibility for his actions is his alone. The annual reports he writes are his personal comments, apart from a few matters on which he is directed to report."

Again, although he conducts the audit of the public accounts and heads a staff of auditors, he need not himself be a trained auditor. In practice, he is by profession an administrative civil servant. His position is thus somewhat analogous to that of the amateur head of a department of professionals, which is a feature of British administration. Yet, he

is not entirely amateur, for he brings to this post the training and knowledge of a senior civil servant and the views of the departments, and as an officer of the House, he also regards it as his duty to watch the trends of parliamentary opinion".

I submit that if we continue to make our choice from the field which has been indicated here, we have every chance of getting a Comptroller and Auditor-General who would do credit to that particular job.

There was the question—a small question—of the name of the office. One hon. Member—I think it was Shri Vallatharas—thought that because he was now called—as far as I could follow his argument—Comptroller and Auditor-General, therefore, you must start the period of office from the time he becomes Comptroller, that is to say, he turned from Auditor-General into Comptroller and Auditor-General. Now, I think, constitutionally, that position is not sustainable. Actually, I have referred to the Constituent Assembly debates and I find that, again, Shri T. T. Krishnamachari made a reference to this matter. I think it was as a result of his amendment that 'Comptroller' was added. This is what he said:

"It is quite possible that we might empower Parliament to enlarge the scope of the work of the Auditor-General if it was thought fit that the nomenclature of the Auditor-General should be such as to cover all duties that devolve on him by virtue of the powers conferred on him by the Draft Constitution".

I think, therefore, it was as a measure of caution that the label was changed from Auditor-General to Comptroller and Auditor-General. As a matter of fact, since we have not had any legislation on duties and powers, we have not enlarged the powers so as to make that first part of the title, namely, Comptroller, fit in very well. And, therefore, there could not possibly be anything in the constitutional point and in the chronology which the hon. Member has put forward. That covers some of the general points.

I should now like to give as a sort of background to this discussion—because actually the issues are simple—something about the duties of the office itself. Of course, hon. Members have unanimously agreed that this is one of the most important offices in our Constitution, and

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the way in which its powers and privileges have been defined form one of the most important safeguards in our democracy.

Now, I give an account of the stage in which this Department was found by the present Comptroller and Auditor-General, in order to lead on to that other point, namely, that it is necessary to retain the services of the present Comptroller and Auditor-General:

"The Audit and Accounts Department suffered terrific ravages during the war and was completely neglected instead of being augmented simultaneously with the enormous growth in the volume and complexity of expenditure."

I am sorry, I have not got the figures here, which Dr. Mookerjee quoted but the volume has certainly gone up very much:

"The mistaken policy of retrenchment adopted in 1930 resulted in reduction of staff and watered down its quality. The Department was depleted of its technical staff for war work. Several processes of audit were, therefore relaxed or abandoned."

I think it is within the personal knowledge of some of the Members of the Public Accounts and Estimates Committees what a depleted and broken down machinery was inherited by the present Auditor-General in 1948, when he took over the Department. The Department required augmenting several-fold at all levels, but, as you know, technical men cannot be produced at short notice. Therefore, it has been for him a herculean task to arrest the rot and to build up, at the same time, an adequate organisation. This the Auditor-General has been attempting to do by special measures of recruitment, training of staff at all levels and, as I said, in the meanwhile extending the services of many senior officers. At a time when his own organisation was inadequate to cope with the work in hand, a very large measure of additional work came upon him from the merged and integrated States with little or no financial regulations. Now, that is the point; the point is not the area or the population. The point is what kind of system did he inherit. Can we equate the one-third of the old India, so to speak, that we added, with the part that succeeded in the quality of its Accounts and Audit Department? I have only to ask the question and need not wait for an answer. Therefore, it was

the imperfect quality of the Audit and Accounts Organisation of the Part B States, that is really the crux of the problem. Now, they had to be brought in conformity with the Constitution and that task has been duly discharged. I am in a position to say that because I have been associated with the attempts which the Comptroller and the Auditor-General has been making in this regard and I can say that that task has been discharged in the best possible manner. But, that does not mean to say that there are still no reforms to be carried out. Only the other day, I received a very indignant letter from one hon. Member in regard to conditions of accounts in Rajasthan. Now, these are matters which cannot be corrected in a day, especially as one receives complaints in a general form but not in a form specific enough to enable us to follow them and to track down the source of the evil. So, still greater reforms have to be carried out in reforming what can fairly be described as a century-old system of accounts and audit.

Now, I should like to point out that in no democracy except Pakistan, which inherits our system, are accounts required to be compiled by the Comptroller and Auditor-General. It is the executive—and that deals with the point raised by Mr. Basu—it is the executive that is responsible for the accounts and the Auditor-General is concerned with the audit. A very important and serious reform in regard to the separation of audit from accounts has to be carried out and the present Auditor-General has continuously impressed this on the Public Accounts Committee and has received their support. I might say that Government for their part are inclined to accept this in principle and are only deterred by the actual administrative and other difficulties of carrying out this somewhat gigantic task. I might also add that we have received requests from several State Governments imploring us not to carry this out because they have not the same confidence in the machinery that they will then be called upon to employ for this purpose.

This has also a bearing on the introduction of exchequer control in regard to restricting expenditure on the vote of the Legislature by what might be called a fool-proof system.

There is also another characteristic which distinguishes our arrangements from those which obtain in other countries. Nowhere in the

world the Federal Auditor-General is the Auditor-General of the States also. The States have their own statutory Auditors-General in the United States, Canada and Australia. The Auditor-General of India, therefore, shoulders a burden the like of which does not exist—one could honestly say—anywhere in the world. His machinery, on account of the failures of past Governments, shall we say, is most inadequate, at least in quantity and here and there also in quality.

Since the commencement of the war—that is a point which was made by Dr. Mookerjee—there has been an enormous increase in governmental activity and expenditure; controls, State-trading, State-enterprises have all imposed an unprecedented volume of additional work of special complexity. Further, the attainment of independence and the adoption of our non-static—shall we say dynamic—economic and social policies and the Five Year Plan, these have resulted in a further expansion of expenditure and consequent added responsibilities. So, in order to cope with many of these difficulties—as I am going to say later—we feel that we should not be deprived of the assistance of a very experienced Comptroller and Auditor-General.

Now, I come back to the general features of the Bill, namely the age-limit or the limit of tenure and the size of the pension. As regards the age-limit, two views have been expressed. One is that we should establish a very strict parallelism between the Comptroller and the Auditor-General and the Judges of the Supreme Court and plump for the age-limit which has been prescribed for them. I think all analogies like this are dangerous. One might, in order to illustrate the importance of this post, refer to the judiciary as was done by Dr. Ambedkar. But, I think, each problem must be treated on its own merits, and must be considered in view of the prevailing circumstances. Here, if we were to follow the conventions, that is to say, there should be some kind of age-limit—and the hon. Member is right when he said that in other countries there is no age-limit—some conventions have to be established and I am not saying that they will not be established in course of time. But, to begin with, we thought that the best way of dealing with this problem was to extend the period which is five years. That is the minimum period. Some hon. Member asked me whether that was the case everywhere. I have authority here—in the rules which I have

referred to—there is authority for saying that five years is the minimum tenure and we thought that five ought to be raised at least to six. It might have been possible to fix an age-limit and if we had the present Comptroller and Auditor-General in view, we might have fixed an age-limit which might apply to him, but we did not attempt to do so. We took the six years from the similar provision in regard to the Union Public Service Commission, and we thought that that was a reasonable period. The Constitution-makers seemed to regard that as a suitable period for somewhat similar, or at least similar important, jobs. We thought we could not go far wrong if we were to adopt that period.

The danger of laying down a very high age-limit would be, in view of the present cadre from which we shall have to make a choice, that we should have to have the same person as Comptroller and Auditor-General for, I do not know how many years—may be fourteen years or fifteen years. I think that it is not right that any such office should be held for such a length of time by any single person, no matter how good and how deserving he may be. There is always the danger of his getting stale, shall we say, or losing that fresh outlook and that initiative which he ought to possess if he is to discharge his responsibilities competently. I do not know that I agree with the hon. Member in all his remarks and his proverb in regard to the lack of balance when a person approaches sixty. From other parts of the House also proverbs have been sent to me in other languages, and in Marathi also there is a proverb, which is very sententious, which simply says: *Sathi Buddhi Nathi*, that is to say as you approach sixty, then your *buddhi* gets somewhat debilitated.

**Shri K. K. Basu:** Ministers are exceptions to it.

**Shri C. D. Deshmukh:** Without necessarily agreeing with this proverb...

**Shri Sarangadhar Das (Dhenkanal—West Cuttack):** May I just interrupt for a second and point out that these proverbs do not apply in the present conditions when sanitation hygiene etc. have improved and longevity of life and health are improving. The average life in Great Britain and America is said to be sixty five or thereabouts.

**Shri C. D. Deshmukh:** I am inclined to agree with the hon. Member. He has expressed scientifically what I felt instinctively. Therefore, I do

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object to this age-limit merely because of my mistrust of what would happen to the intelligence of the person holding that office, but I have before me this other possibility of comparatively young people being appointed and continuing for twelve, thirteen, fourteen or fifteen years. I shall not go into the details of it for obvious reasons, because that would be giving away too much as to what we were thinking of in relation to the possible selection of individuals. But we have generally cast our eyes over the possible field of selection, and I find that the officers will be comparatively junior ones and, therefore, I think there is a danger of our having to call upon the same person to fill this very important office for too long a period. That is what I have to say in regard to the age-limit, and I still think that it is safer to have some sort of period-tenure such as we have suggested.

The only other thing that remains is about the general point.

**Shri S. S. More:** May I seek a clarification? Supposing a man is appointed Auditor-General at the age of 54, will he continue in office for a period of six years?

**Shri C. D. Deshmukh:** Yes, that is right. I do not know of anyone, but if a person belongs to the I.C.S. and he is appointed when he is 59, he may continue till he is 65, because 59 plus six will take him to 65, and that is the rule at present also except that it is five years instead of six years.

**Dr. S. P. Mookerjee:** This will prevent Government from considering the cases of persons who may be 50 or less than 50, although they may be extraordinary brilliant men.

**Shri C. D. Deshmukh:** It will not, but it will strengthen the case for a good pension, because obviously, if you choose a younger man and he has to retire when he is still comparatively young, then I think it is all the more necessary that he should be enabled to look forward to a pension which may be expected to keep him in some kind of dignity.

**Dr. S. P. Mookerjee:** This should be more than Rs. 1000 per month.

**Shri C. D. Deshmukh:** But for this rule, as I said, the present C.A.G. would get a pension of Rs. 9500. I might also point out—I think I did the other day—that as between five years and six years, it makes no difference but the five years does, that is to say, 5 x 6 will bring him out of that Rs. 12,000, and six will take him over the Rs. 12,000 limit, and therefore

by virtue of the imposition of the higher limit, he will only get Rs. 12,000. Therefore, for that purpose, it is necessary for us to bring him in. That is my point. It is not for the pension. He will get the pension even after five years of service.

That leaves only this point, namely, whether we are offering this as a bribe to the Comptroller and Auditor-General and whether he will therefore be tempted to temper his criticism, shall we say, of Government's conduct of affairs. I would appeal to the hon. Member opposite not to indulge in these kinds of suspicions. It is not fair to the individual concerned. I do not make any mention of fairness to the Government, because it is the business of hon. Members opposite to attack the Government whenever an opportunity presents itself. My hon. friend is not very particular whether it is dialectical or otherwise. I do suggest that it is unfair to the officer concerned.

**Shri S. S. More:** I made it very clear that I had nothing to say against the incumbent of the present office personally. I only said that Government was acting in a manner which gave ample room for such suspicion. Even this particular article of the Constitution is based upon that sort of suspicion; otherwise, there would have been no reason for it. This suspicion existed in the minds of the Constitution-makers themselves.

**Shri C. D. Deshmukh:** The suspicion is against the Government, if I may say so, and not against the officer. When that article is supposed to protect the officer, the suspicion must be directed against someone who is competent to affect the conditions of service of that officer. All that I am saying to the hon. Member is that he should not say anything which casts a reflection.....

**Shri S. S. More:** But I have not done so.

**Shri C. D. Deshmukh:** .....or from which a reflection can be inferred, as I do infer, against the officer concerned. He himself says that he has never seen him. I would go on to say that he has never even considered what kind of work he is doing, because if he had done that.....

**Shri S. S. More:** That is a reflection on me.

**Dr. S. P. Mookerjee:** He is suspecting you.

**Dr. M. M. Das:** You are insinuating.



**Shri C. D. Deshmukh:** I seriously mean what I say, namely, that it is not right to say lightly that this kind of thing has (a) either arisen or (b) is likely to put some kind of temptation in the way of the Comptroller and Auditor-General.

**Dr. S. P. Mookerjee:** Then you need not have brought in this Bill and you could have let the term expire.

**Shri C. D. Deshmukh:** I hate to mention personal matters, but the Auditor-General has been writing not only to me but to the Prime Minister, saying that he would like to be away, that is to say, he would like to be relieved of his responsibilities on the expiration of his regular tenure of five years, and it is only at our request that if Parliament agrees and approves of this he is staying on and we hope that he might be induced to stay on. Therefore, I think that the only criterion that one should adopt in this matter is the criterion of public interest, and in regard to this I have given sufficient proof to hon. Members to show that we should benefit by his continued assistance to us over the course of a year. It has not been, I might confess to the House, too easy to make the choice of a suitable successor, and I am overwhelmed and weighed down by a sense of my own responsibility as Finance Minister in view of this very rapidly expanding scale of expenditure in the public sphere.

[MR. DEPUTY-SPEAKER in the Chair]

**Dr. S. P. Mookerjee:** In such a situation, would it not be better, instead of coming again next year for another year's extension, to have two years now in the Bill?

**Shri C. D. Deshmukh:** As in all other things, a golden mean is very difficult to find. I thought that within one year one ought to be able to make a choice and train the officer and give him some kind of training by placing him as a Deputy or maybe in any other capacity under the comptroller and Auditor-General. One cannot have people, however deserving they may be, for keeps and therefore, after a great deal of consideration and as I said, also influenced by the provision that has been made in regard to Members of the Public Service Commission, we came to the conclusion that the term ought to be six years. I shall not consider it necessary to give even an assurance to the House that we had no other motive except public interest, because even to give that kind of assurance would be a kind of implied acceptance of the charge which was levelled

against us, if not against the Comptroller and Auditor-General, by the hon. Member opposite.

I now come to the last point, viz., whether there is any case for referring this Bill to a Select Committee. I myself do not think there is anything very much now that is left. In other words in a short Bill like this the House itself becomes the Select Committee. There are hon. Members who always express themselves on all the issues that are likely to arise and I do not think there is anything further to be gained by sending this Bill to a Select Committee, especially to a Select Committee which excludes the Mover of the Bill, as I understood the hon. Member's motion to be. Now, that is a very extraordinary procedure, but I have no doubt the hon. Member.....

**Shri Vallatharas:** I have no objection to have the hon. Minister.

**Shri C. D. Deshmukh:** I am not accepting the motion; therefore, there is no question of adding to the Select Committee. I oppose it and I consider it to be entirely superfluous and unnecessary.

**Mr. Deputy-Speaker:** The question is:

"That the Bill be referred to a Select Committee consisting of Shri B. Das, Shri Hirendra Nath Mukerjee, Shri Frank Anthony, Shri Purushottamdas Tandon and the Mover, with instructions to report by the 9th May, 1953."

The motion was negatived.

**Mr. Deputy-Speaker:** The question is:

"That the Bill to regulate certain conditions of service of the Comptroller and Auditor-General of India, be taken into consideration."

The motion was adopted.

**Clause 2.—(Term of office etc.)**

**Mr. Deputy-Speaker:** Is the hon. Member Shri Vallatharas moving his amendment?

**Shri Vallatharas:** The first amendment I am not moving because by a mistake in typing it is put as "sixty years." I have submitted an other amendment which I am moving.

**Mr. Deputy-Speaker:** This is the amendment of which notice has been given; there are no more amendments.

**Shri Vallatharas:** I detected this mistake this morning and I have given notice of a fresh amendment this morning.

**Mr. Deputy-Speaker:** I am not waiving notice so far as that amendment is concerned. Between sixty and sixty-five it makes a world of difference.

The question is:

"That clause 2 stand part of the Bill."

The motion was adopted.

Clause 2 was added to the Bill.

Clause 3.—(Pension etc.)

**Shri C. D. Deshmukh:** I beg to move:

In page 2,

(i) lines 2 and 3, after "Auditor-General" insert: "such service in respect of the Comptroller and Auditor-General holding office, immediately before the commencement of this Act, being computed from the 15th day of August, 1948"; and

(ii) for lines 4 to 6, substitute:

"Provided that the aggregate of all pensions payable to the Comptroller and Auditor-General shall not,—

(i) in the case of a member of the Indian Civil Service, exceed one thousand pounds sterling per annum; or

(ii) in the case of a member of any other service, exceed twelve thousand rupees per annum."

The meaning of the first amendment is quite clear. This provision we want to be made specifically applicable to the present Comptroller and Auditor-General who assumed office on the 15th of August 1948.

The second amendment is only clarificatory in the sense that it is meant to protect a higher pension for the officers of the Indian Civil Service, if such an officer is appointed as Comptroller and Auditor-General. It is in accordance with the Constitution and the guarantees that have been given.

**Shri K. K. Basu:** The hon. the Finance Minister in his reply to the debate said that a tenure for the office is preferable. In view of the fact that a period of six years' tenure is proposed to be fixed, the pension of the officer should be calculated on the basis of six years' service in that post instead of making a special pro-

vision in the case of an I.C.S. officer. I find that the present incumbent of the office is not an officer of the Indian Civil Service. Then what is the point in giving this guarantee and special privilege for the members of the Indian Civil Service. I suggest that the pension should be calculated on the basis of the service put in as Auditor-General and if necessary we would rather have a non-I.C.S. officer and very likely we may get them.

**Mr. Deputy-Speaker:** The question is:

In page 2,

(i) lines 2 and 3, after "Auditor-General" insert: "such service in respect of the Comptroller and Auditor-General holding office, immediately before the commencement of this Act, being computed from the 15th day of August, 1948"; and

(ii) for lines 4 to 6, substitute:

"Provided that the aggregate of all pensions payable to the Comptroller and Auditor-General shall not,—

(i) in the case of a member of the Indian Civil Service exceed one thousand pounds sterling per annum; or

(ii) in the case of a member of any other service, exceed twelve thousand rupees per annum."

The motion was adopted.

**Mr. Deputy-Speaker:** The question is:

"That clause 3, as amended, stand part of the Bill."

The motion was adopted.

Clause 3, as amended, was added to the Bill.

#### New Clause 3A

**Shri Vallatharas:** I beg to move:

In page 2, after line 6, insert:

after line 6, insert:

"3A. Notwithstanding anything in clause (1) of article 148 of the Constitution of India, the President may by order remove from office the Comptroller and Auditor-General if the Comptroller and Auditor-General—

(a) is adjudged an insolvent, or

(b) engaged during his term of office in any paid employment outside the duties of his office; or

(c) is, in the opinion of the President, unfit to continue in office by reason of infirmity of mind or body."

**Mr. Deputy-Speaker:** I thought in the general discussion the hon. Member has referred to these points.

**Shri Vallatharas:** I have referred to them only cursorily. I wish to make special reference to these points. I shall be very brief.

The Statement of Objects and Reasons states that this office must be brought in conformity with the statutory office of the Public Service Commission. What I have submitted here are found in the relevant article relating to the Commission, that all the safeguards that are given in respect of the office should be subject to the President's discretion who in addition will have this additional power. As I have already stated three kinds of persons can be eligible to this office: (1) an officer already in the Audit Department; (2) an officer in any other Government service (3) an outsider. The Finance Minister made us understand that ordinarily a member in the Audit Department itself will be chosen and will be given preference. Supposing a case arises when a third person is appointed. It is only in that case that these provisions are necessary. That provision was found necessary in respect of the Public Service Commission Members. So, a similar provision is necessary in respect of this post also, if the person chosen is a non-Government servant. In that way it is very important and powers must be given to the President.

**Shri C. D. Deshmukh:** I would submit that this is *ultra vires* of the Constitution, because a law of Parliament cannot supersede the provisions of the Constitution and it lays down the clear procedure for the removal of the Comptroller and Auditor-General in article 148(1) which says that the Comptroller and Auditor-General of India "shall only be removed from office in like manner and on the like grounds as a Judge of the Supreme Court". This procedure is laid down in article 124(4) of the Constitution.

**Shri T. T. Krishnamachari:** We have definitely laid down that he can be removed in the manner laid down in article 124(4). We cannot lay down additional reasons for his being removed by a Presidential order which is virtually an executive order.

**Mr. Deputy-Speaker:** He gives additional grounds for his removal.

Clause (4) of article 124 says:

"A Judge of the Supreme Court shall not be removed from his office except by an order of the President passed after an address by each House of Parliament supported by a majority of the total membership of that House and by a majority of not less than two-thirds of the members of that House present and voting has been presented to the President in the same session for such removal on the ground of proved misbehaviour or incapacity."

**Shri C. D. Deshmukh:** That covers everything.

**Shri Vallatharas:** Incapacity does not cover insolvency and insanity.

**Shri T. T. Krishnamachari:** Imbecility of any sort.

**Mr. Deputy-Speaker:** Notwithstanding being insane, is he capable of doing the work?

I am only concerned with the point of order. Hon. Members will kindly see also what the Finance Minister says. He refers to article 148(3). It says:

"The salary and other conditions of service of the Comptroller and Auditor-General shall be such as may be determined by Parliament by law and, until they are so determined, shall be as specified in the Second Schedule".

Is not this another form of saying that he shall cease to be a servant if he is adjudged an insolvent or is insane?

**Shri C. D. Deshmukh:** I was referring to article 148(1) which says that he "shall only be removed from office in like manner and on the like grounds as a Judge of the Supreme Court".

**Shri T. T. Krishnamachari:** It is excluded from conditions of service.

**Pandit Thakur Das Bhargava (Gurgaon):** We cannot add to it.

**Mr. Deputy-Speaker:** What about this condition?

**Shri C. D. Deshmukh:** We cannot put anything here other than the one which has already been provided for.

**Mr. Deputy-Speaker:** I do not want to take upon myself the responsibility of deciding the point of order.

**Shri C. D. Deshmukh:** In that case I oppose the amendment.

**Mr. Deputy-Speaker:** The hon. the Finance Minister thinks that the word 'incapacity' is sufficiently comprehensive and liberal. It does not mean that however high the office might be, including a Supreme Court Judge, if he is adjudged an insolvent or is insane he is still capable of doing the work. I am not able to decide the point of order.

**Shri Vallatharas:** Under article 316, even though Government officers are involved, it says, notwithstanding..... etc., if he comes under any one of these conditions he may be removed. That is the provision. I am not suggesting anything new. It is already there and I want it to be inserted here

**Mr. Deputy-Speaker:** There is a difference of opinion. I leave it to the House.

The question is:

In page 2, after line 6, insert:

after line 6, insert:

"3A. Notwithstanding anything in clause (1) of article 148 of the Constitution of India, the President may by order remove from office the Comptroller and Auditor-General if the Comptroller and Auditor-General—

- (a) is adjudged an insolvent, or
- (b) engaged during his term of office in any paid employment outside the duties of his office; or
- (c) is, in the opinion of the President, unfit to continue in office by reason of infirmity of mind or body."

The motion was negatived.

Clause 4, clause 1, the Title and the Enacting Formula were added to the Bill.

**Shri C. D. Deshmukh:** I beg to move:

"That the Bill, as amended, be passed."

**Mr. Deputy-Speaker:** Motion moved:

"That the Bill, as amended, be passed."

**Shri H. N. Mukerjee** (Calcutta North-East): I do not want to take much of the time of the House, but I want to refer to one point on which I fear the Finance Minister has not given us satisfaction. That point relates to the report of the Public Ac-

counts Committee—it was laid before the House, I think, last December—to which reference was made in several speeches in the course of the discussion this morning. This report of the Public Accounts Committee included also a statement by the Comptroller and Auditor-General recommending very strongly that there should be a change in the apparatus of the administration and that Accounts and Audit should be separated here and now. The Comptroller and Auditor-General had gone forward even to state—and I think that statement was quoted by Shri Basu—that even though a certain amount of extra expenditure might be involved in this process of very desirable exchequer control, the results would more than compensate the very small amount of expenditure which would be necessitated. The Comptroller and Auditor-General had suggested that he was prepared to work with a staff which would not be very large. And as a result of it the strain on the exchequer would not be high at all.

The Public Accounts Committee made very strongly worded comments on the position as it exists today. I want also to say in this connection that it is to my mind very undesirable that we in this House do not get these days an opportunity to discuss the reports of the Public Accounts Committee when they are presented to this House. I find—I was going through some of the old proceedings of this House—that there used to be fairly important discussions based upon the reports of the Public Accounts Committee as presented to the House. This report of the Public Accounts Committee which suggested, on the basis of the recommendation by the Comptroller and Auditor-General himself, certain basic changes in the apparatus of our audit system, has not been discussed in this House. We have not had an opportunity because the Government somehow appears to try to discard a convention which was well established that the reports of the Public Accounts Committee would be laid before the House and there would be some time given for the discussion thereon. We have not had an opportunity of discussing that report but we have at any rate the most unequivocal statement on the high authority of the Comptroller and Auditor-General that this process of bifurcation of audit and accounts can be done here and now.

We have heard the Finance Minister pointing out certain difficulties in the way but I am sure those difficulties are by no means insuperable. If that is so, I want from the Finance Minis-

ter a stronger and more specific statement in regard to the steps which the Government contemplate about this matter. That is the point and I want again to reiterate our demand that whenever reports of such bodies as the Public Accounts Committee, which is a Committee of this House, are placed before this House, it is the duty of the Government—a duty which Government was performing earlier but for some reason or other it is discarding today—to find some time when the House can go into the report, discuss the implications and significance of that report. If we had an opportunity in regard to the report to which a reference has been made, then surely this question of separation of audit and accounts would have been thrashed out constructively and perhaps the Finance Minister might have been in a position to make a statement very much more satisfactory than what he has made today.

**Shri C. D. Deshmukh:** So far as the statement that the reports of the Public Accounts Committee should be considered in the House is concerned, I personally have a great deal of sympathy for that point of view. I am not personally responsible for fixing the business of the House. I believe even Leaders of the Opposition have a hand in it but so far as I am concerned, I would not be sorry if opportunities were given to the House to consider the reports of the Public Accounts Committee. These are valuable reports and I think this is a matter which I would urge before those who are responsible for handling the business of the House.

In regard to the second point, as I have said, the Comptroller and the Auditor-General has been for several years urging that payment should not be made by his Department and in fact, his department is concerned only, to a very little extent, to make payments, that is to say at certain capital cities; but even in regard to this he has been pressing that he should be relieved of the work. I am free to confess, speaking on behalf of the Central Government, that we have felt that there are certain administrative difficulties and perhaps a question of additional expense but I would like to add that here, it is not only the Central Government that is concerned, the State Governments also have to agree to such separation and we find that it is the State Governments who have been most reluctant because they have far greater confidence in the audit officers than in their own disbursing officers. They have not been able to train a cadre. Only a month ago, the Chief Minister of a

certain State appealed to the Central Government for the continuance of pre-audit in his State.

**Shri B. S. Murthy (Eluru):** Is it Madras?

**Shri C. D. Deshmukh:** Unless I am pressed, I would not like to name the State.

**Dr. S. P. Mookerjee:** How many have accepted the principle?

**Shri C. D. Deshmukh:** I am coming to that. I will quote what he says. It is the Government of Saurashtra. When I am quoting, it is no use not stating the name—that is not fair to the House:

"My Government is of the view that what is really required is the extension of the system of pre-audit in the interests of real audit of expenditure rather than curtailment thereof".

That is their view. So, the Chief Minister's letter showed greater faith in the Audit Department than even, I might say, in his own administrative arrangements that the State itself might be able to make and there have been similar reluctances on the part of some other State Governments. Now, am I as well to name them? This is a public matter; this is the view they hold: Madras, Bengal and Bombay. They have also been unwilling to take over disbursement work done by the Audit Department. Holding as he does very strong views on the matter, the Comptroller and Auditor-General is still hoping to convince the State Governments by giving them a scheme which will ensure extra safeguards. That is why I said that this is an important matter. They are attaching much more importance to the services which are rendered in this respect by the Comptroller and Auditor-General because coordination follows almost automatically as all payments are under one authority. But, I take note of the desire expressed by the hon. Member, especially as that coincides with the desire very strongly pressed on us by the Comptroller and Auditor-General, and may be.....

**Dr. S. P. Mookerjee:** And the Finance Minister also

**Shri C. D. Deshmukh:** Yes; in principle, I think it is very sound. After we get this Bill passed, I will see what we can do to further this very desirable object.

**Mr. Deputy-Speaker:** The question is:

"That the Bill, as amended, be passed."

The motion was adopted.