

Rep. by Act.....12.....of 1980, 5.28 Sch. I

THE COMPTROLLER AND AUDITOR-GENERAL'S  
(DUTIES, POWERS AND CONDITIONS OF SERVICE)  
AMENDMENT ACT, 1984

No. 2 OF 1984

[16th March, 1984.]

An Act further to amend the Comptroller and Auditor-General's  
(Duties, Powers and Conditions of Service) Act, 1971.

BE it enacted by Parliament in the Thirty-fifth Year of the Republic  
of India as follows:—

Short  
title.

1. This Act may be called the Comptroller and Auditor-General's  
(Duties, Powers and Conditions of Service) Amendment Act, 1984.

Amend-  
ment of  
section 6.

2. In the Comptroller and Auditor-General's (Duties, Powers and  
Conditions of Service) Act, 1971 (hereinafter referred to as the 56 of 1971.  
principal Act), in section 6, after sub-section (6), the following sub-  
sections shall be inserted, namely:—

“(6A) Notwithstanding anything contained in the foregoing  
provisions of this section, a person referred to in sub-section (1) who  
demits office [whether in any manner specified in sub-section (8) or  
by resignation] as the Comptroller and Auditor-General after the  
commencement of the Comptroller and Auditor-General's (Duties,  
Powers and Conditions of Service) Amendment Act, 1984, shall, on  
such demission, be entitled to—

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

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

Provided that the aggregate of the amounts payable to him under  
clause (a) and clause (b) of this sub-section shall in no case exceed  
a sum of twenty thousand and four hundred rupees per annum.

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

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

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

Provided that the aggregate of the amounts payable to him under clause (a), and clause (b) of this sub-section shall in no case exceed a sum of twenty thousand and four hundred rupees per annum, and such sum shall include the aggregate of all other pensions, if any, payable to him and the commuted portion, if any, of his pension."

3. Section 14 of the principal Act shall be renumbered as sub-section (1) thereof and—

Amend-  
ment of  
section  
14.

(a) in the *Explanation* to sub-section (1) as so renumbered,—

(i) for the words "rupees five lakhs", the words "rupees twenty-five lakhs" shall be substituted;

(ii) for the words "this section", the words "this sub-section" shall be substituted;

(b) after sub-section (1), as so renumbered, the following sub-sections shall be inserted, namely:—

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

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

REPEALED

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Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment

[ACT 2 OF 1984]

Insertion of new section 19A.

Laying of reports in relation to accounts of Government companies and corporations.

4. After section 19 of the principal Act, the following section shall be inserted, namely:—

(1) The Comptroller and Auditor-General shall, in relation to the accounts of a Government company or a corporation referred to in section 19, shall be submitted to the Government or Governments concerned.

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

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

*Explanation.*—For the purposes of this section, “Government” or “State Government”, in relation to a Union territory having a Legislative Assembly, means the Administrator of the Union territory.