

## Amendments to the CAG's DPC Act, 1971

<p>Amendment I - No. 45-f of 1976</p>	<ul style="list-style-type: none"> <li>• Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971</li> <li>• In section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971</li> <li>• In Section 11 of the principal Act</li> <li>• In section 22 of the principal Act</li> </ul>
<p>Amendment II - No. 2 of 1984</p>	<ul style="list-style-type: none"> <li>• Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment act, 1984</li> <li>• Comptroller and Auditor-General's (Duties, Powers and [50 OF 1987] Conditions of Service) Amendment Act, 1987</li> <li>• Section 7 of the principal Act shall be omitted.</li> <li>• In section 9 of the principal Act</li> </ul>
<p>Amendment III - No. 50 of 1987</p>	<ul style="list-style-type: none"> <li>• Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment act, 1987</li> <li>• Comptroller and Auditor-General's (Duties, Powers and [50 OF 1987] Conditions of Service) Amendment Act, 1987</li> <li>• Section 7 of the principal Act shall be omitted.</li> <li>• In section 9 of the principal Act</li> </ul>
<p>Amendment IV - No. 51 of 1994</p>	<ul style="list-style-type: none"> <li>• Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment act, 1994</li> <li>• Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971</li> <li>• In section 6 of the principal Act, after sub-section (6C)</li> </ul>

VCAG's DPC Act 1971 has been amended four times i.e. 1976, 1984, 1987 and 1994. The amendments are listed below:

### **I. The Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment act, 1976 no. 45-f of 1976**

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 Twenty-seventh Year of the Republic of India as follows:

1.
  1. This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment act, 1976.
  2. It shall be deemed to have come into force on the 1st day of March, 1976.
2. In section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the principal act), in sub-section (1), (a)

for the first proviso, the following provisos shall be substituted, namely:- Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling

(i) the said accounts of the Union (either at once or gradually by the issue of several orders); or

(ii) the accounts of any particular services or departments of the Union: Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling

(i) the said accounts of the State (either at once or gradually by the issue of several orders); or

(ii) the accounts of any particular services or departments of the State"; (b) in the second proviso, for the words "Provided further", the words "Provided also", shall be substituted.

3. In Section 11 of the principal Act

1. for the words "by any other person responsible in that behalf", the words "by the Governor any other person responsible in that behalf" shall be substituted.

2. the following provisos shall be inserted at the end, namely:- Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the Union or of a Union territory having a Legislative Assembly: Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the State".

4. In section 22 of the principal Act,

1. in clause (b) of sub-section (2), after the words "the accounts of", the words "the Union or of a State or of" shall be inserted;

2. in sub-section (3), for the words "in two successive sessions", the words "in two or more successive sessions", and for the words "the session in which it is so laid or the session immediately following", the words "the session immediately following the session or the successive sessions aforesaid" shall be substituted.

5.

1. The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service)Amendment Ordinance, 1976, is hereby repealed

2. Not with standing such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

**II. The Comptroller and Auditor General's(Duties, Powers and Conditions of Service)Amendment act, 1984no. 2 of 1984(16 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 as follows:

1. This Act may be called the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1984.
2. In the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the Principal Act), in section 6, after sub-section (6), the following subsection 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:-

1. 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
  2. a special pension of seven hundred rupees per annum in respect of each completed year of service as 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.
2. Comptroller and Auditor-General's (Duties, Powers and [50 OF 1987] Conditions of Service) Amendment Act, 1987, shall on such demission, be entitled to-
    1. a pension which is equal to the pension payable to a Judge of the Supreme Court,- (i) if such person is a person referred to in sub-section (1) or sub-section (3), in accordance with the provisions of Part III of the Schedule to the Supreme Court Judges (Conditions of Service) Act, 1958 (hereafter in this Act referred to as the Supreme Court Judges Act), as amended from time to time; and (ii) if such person is a person referred to in sub-section (4), in accordance with the provisions of Part I of the Schedule to the Supreme Court Judges Act, as amended from time to time;
    2. such pension (including commutation of pension), family pension and gratuity as are admissible to a Judge of Supreme Court under the Supreme Court Judges Act and the rules made thereunder, as amended from time to time."
  3. Section 7 of the principal Act shall be omitted.
  4. In section 9 of the principal Act, for the opening paragraph, the following shall be substituted, namely:-

"Save as otherwise provided in this Act, the conditions of service relating to travelling allowance, provision of rent-free residence and exemption, from payment of income-tax on the value of such rent-free residence, conveyance facilities, sumptuary allowance, medical facilities and such other conditions of service as are for the time being applicable to a Judge of the Supreme Court under Chapter IV of the Supreme

Court Judges Act , and the rules made thereunder, shall, so far as may be, apply to a serving or retired Comptroller and Auditor-General, as the case may be."

### **III. The Comptroller and Auditor General's(Duties, Powers and Conditions of Service)Amendment act, 1987No. 50 of 1987(16th December, 1987)**

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-eighth Year of the Republic of India as follows:-

1. This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment act, 1987.
2. In the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the principal Act), in section 6,-
  - In sub-sections (6A) and (6B), the provisos shall be omitted, and shall be deemed to have been omitted with effect from the 1st day of January, 1986;
  - after sub-section (6B), the following sub-section shall be inserted, namely:-

"(6C) Notwithstanding anything contained in the foregoing provisions of this section, a person who demits office [whether in any manner specified in subsection (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)Act.
  - Comptroller and Auditor-General's (Duties, Powers and [50 OF 1987] Conditions of Service) Amendment Act, 1987, shall on such demission, be entitled to-
    - (a) a pension which is equal to the pension payable to a Judge of the Supreme Court,-(i) if such person is a person referred to in sub-section (1) or sub-section (3), in accordance with the provisions of Part III of the Schedule to the Supreme Court Judges (Conditions of Service) Act, 1958 (hereafter in this Act referred to as the Supreme Court Judges Act), as amended from time to time; and
    - (ii) if such person is a person referred to in sub-section (4), in accordance with the provisions of Part I of the Schedule to the Supreme Court Judges Act, as amended from time to time;
    - (b) such pension (including commutation of pension), family pension and gratuity as are admissible to a Judge of Supreme Court under the Supreme Court Judges Act and the rules made thereunder, as amended from time to time."
3. Section 7 of the principal Act shall be omitted.
4. In section 9 of the principal Act, for the opening paragraph, the following shall be substituted, namely:-Save as otherwise provided in this Act, the conditions of service relating to travelling allowance, provision of rent-free residence and exemption, from payment of income-tax on the value of such rent-free residence, conveyance facilities, sumptuary allowance, medical facilities and such other conditions of service as are for the time being applicable to a Judge of the Supreme Court under Chapter IV of the Supreme Court Judges Act , and the rules made thereunder, shall, so far as may be, apply to a serving or retired Comptroller and Auditor-General, as the case may be."

#### **IV. The Comptroller and Auditor General's(Duties, Powers and Conditions of Service)Amendment act, 1994no. 51 of 1994(26 august 1994)**

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 Forty-fifth Year of the Republic of India as follows:-

1. (1) This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment act, 1994.  
(2) Section 2 of this Act shall be deemed to have come into force on the 27th day of March, 1990 and section 3 thereof shall be deemed to have come into force on the 16th day of December, 1987
2. In the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the principal Act), in section 3, in the proviso,-
  - (i) in clause (b), the word "and" occurring at the end shall be omitted;(ii) clause (c) shall be omitted.
3. In section 6 of the principal Act, after sub-section (6C), the following subsections shall be inserted namely:-
  - (6D) Notwithstanding anything contained in the foregoing provisions of this section, a person who demitted office [whether in any manner specified in sub-section(8)or by resignation] as the Comptroller and Auditor General, at any time before the 16th day of December, 1987, shall be entitled to the pension specified in sub-section (6C) and from that date."