

Shri Biswanath Das (Orissa General) : Sir, the amendment proposed by my honourable Friend,

Mr. T.T. Krishnamachari represent the compromise between two opposite points of view. Before I proceed to justify the amendment moved by my honourable Friend, it is better that I place before honourable Members a picture of the activities of the Auditor-General and the Controller.

It would be wrong to say that any power, prestige or responsibility of the Legislature has been limited or restricted by the proposals brought forth by the amendment proposed by my honourable Friend. We have to realize that it is the Legislature that is competent to pass laws. The interpretation of law is being left to the judiciary. Sir, it is the Assembly that sanctions money to be spent by the executive and the executive is the proper authority to spend monies as are sanctioned by the Legislature. Who is the authority that is to audit whether the money sanctioned by the Legislature has been spent properly? To discharge this onerous responsibility, a new authority has been created under the law by the Legislature and that authority is no other than the Auditor-General. Having thus defined the functions of the executive and the Auditor-General in a definite and specified manner, the question arises as to how is the Auditor-General to function. Sir, I will just now refer to amendment 25-A to article 124 which has been moved just a few minutes ago, which lays down that all appointments to the staff of the Comptroller and Auditor-General shall be made by him or such person as he may direct. This gives power to the Auditor-General to re-appoint the existing staff. Then we come to (4a) which give him power to appoint additional staff that may be required for the purpose. Regarding this, I am again invite the attention of honourable Members to the proviso which specifically restricts the powers of the Auditor-General even by the Head of the executive, namely the President of Indian Republic. I will read it for the benefit of the Members of the House.

"Provided that the rules made under this clause shall so far as they relate to salaries, allowances, leave or pensions, require the approval of the President."

Even, I for myself would have desired to wipe of this proviso because it mars the independent action, and independence to the extent of the Auditor-General by putting him in a position where he has to depend on the executive for getting approved to rules that relate to salaries, allowances or leave. To this extend the Auditor-General, instead of being independent of the executive, is made dependent on the executive. Therefore, my honourable Friend, Mr. Sidhva will please see that the amendment proposed by Mr. T.T. Krishnamachari represent merely a compromise. You have reserved to yourself the approval of the President, the Head of the executive, which means approval of the Cabinet, and which means the authority of the Cabinet, and which means the authority of the Legislature behind the Cabinet to the rules framed regarding salaries, allowances, leave or pensions Therefore, nothing more is called for. The proposed charged amount is some thing different, absolutely different from that which has been provided under the Government of India Act of 1935. The British Parliament have made provisions anticipating that there may be conflict between the legislatures, and the executive with the Governor-General, but here there is absolutely no conflict contemplated. I will again invite the attention of honourable Members to article 125 which reads : "The Auditor-General shall perform such duties and exercise such powers in relation to the accounts to the Government of India and of the Government of any State as are or may be prescribed by or under any law made by Parliament." On the other hand it will be seen that the Auditor-General and Comptroller is absolutely left to the mercy of the legislature Provision for a charged amount has been made only to avoid a clash and deadlock in future in the operation of the responsibilities of the Central Executive and the Auditor-General. Therefore, the provision is a sane one, is a necessary one, is a very desirable one and represent not one view, but merely a compromise view of the two conflicting sets of views.

With these words, I support Mr. Krishnamachari's amendments.