Mr. President: Now, I put the new article 242-A to vote.

The question is:

"That article 242A stand part of the constitution."

The motion was adopted.

New article 242A was added to the Constitution.

Mr. President: Amendment No. 372A.

The Honourable Dr. B. R. Ambedkar: Sir, I move:

"That the heading above article 239, and articles 239, 240, 241 and 242 be deleted."

These are covered by article 242-A and therefore are unnecessary.

**Mr. President :** Does anyone wish to say anything about this amendment? There is no amendment. I then put it to the House.

The question is:

"That the heading above article 239, and articles 239, 242, 241 and 242 be deleted."

The motion was adopted.

The heading above article 239, and articles 239, 240, 241, and 242 were deleted.

### Articles 248-A, 263 and 263-A

**The Honourable Dr. B. R. Ambedkar:** Sir, I should like to move the three amendments 380, 381 and 382 introducing three new articles, and I begin with amendment No. 382 because the rest are consequential.

**Mr. President :** All right.

The Honourable Dr. B. R. Ambedkar: Sir, I move:

"That after article 263, the following new article be inserted:-

'263A. All moneys received by or deposited with-

(a) any officer employed in connection with the affairs of the Union or of a State in his capacity as such, Custody of suitors' deposits and other than revenues or public moneys raised or received by the Government of India or the Government of a State, as the case may be, or

(b) any court within the territory of India to the credit of any cause, matter, account or persons shall be paid into the public account of India or of the State, as the case may be."

Sir, if you permit me, I shall move the other amendments also and then offer some general observations to enable Members to understand the changes that we propose to make.

Mr. President: Yes.

**The Honourable Dr. B. R. Ambedkar :** I move amendment No. 380 and amendment No. 381. I move :

"That for article 248A, the following article be substituted:-

'248A. (1) Subject to the provisions of article 248B of this Constitution and to the provisions of this Consolidated Funds and Public Accounts of India and of the States.

Chapter with respect to the assignment of the whole or part of the net proceeds or certain taxes and duties to States, all revenues received by the Government of India and all loans raised by them

by the issue of treasury bills, loans or ways and means advances and all moneys received in repayment of loans shall form one consolidated fund to be entitled "The Consolidated Fund of India" and all revenues received by the Government of a State, loans raised by the Government of a State by the issue of treasury bills, loans or ways and means advances and all moneys received by a State in repayment of loans shall form one consolidated fund to be entitled "The Consolidated Fund of the State."

- (2) All other public moneys received by or on behalf of the Government of India or the Government of a State shall be credited to the public account of India, or of the State, as the case may be.
- (3) Moneys out of the Consolidated Fund of India or of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution.'

#### Mr. President: Amendment No. 381.

"That for article 263, the following article be substituted:-

Custody of consolidated Funds, contingency Funds and moneys credited to the public accounts and withdrawal of moneys from such Funds and public accounts.

'263. (1) The custody of the Consolidated Fund and the Contingency Fund of India, the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of India, their payment into the public account of and the payment of moneys into connected with or ancillary to matters aforesaid shall be regulated by law made by Parliament, and, until provision in that behalf is so made by Parliament, shall be regulated by rules made by the President.

> The custody of the Consolidated Fund and the Contingency Fund of a State the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of a State, their payment into the public account of the State and the withdrawal of moneys from such account and all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by the Legislature of the State, and until provisions in that behalf is so made by the Legislature of the State, shall be regulated by rules made by the Governor of the State.'

Briefly, the changes are two-fold. In the original article No. 248A as it stood, the scope of the Consolidated Fund was limited. The Consolidated Fund did not specifically refer to the proceeds of loans, treasury bills and ways and means advances. We now propose to make a specific mention of them so that they will form part of the Consolidated Fund.

The second thing is that in drawing the definition of the Consolidated Fund we lumped along with it certain other moneys which were received by the state, but which were not the proceeds of taxes or loans, etc., with the result that public money received by the state otherwise than as part of the revenues or loans also became subject to an Appropriation Act, namely the provision contained in sub-clause (3) of article 248A. Obviously the withdrawal of money which should strictly not form part of the Consolidated Fund of the State cannot be made subject to any Appropriation Act. They will be left open to be drawn upon in such manner, for such purposes and at such times subject to such conditions as may be laid down by Parliament in that behalf specifically. It is, therefore, to enlarge the definition expressly of the Consolidated Fund and to separate the Consolidated Fund from other funds which go necessarily into the public account that these changes are made. There is no other purpose in these changes. The Finance Ministry drew attention to the fact that our provision in regard to the Appropriation Act was also made applicable to other moneys which generally went into the public account and that that was likely to create trouble. It is in order to remove these difficulties that these provisions are now introduced in the original article.

# **Mr. President:** The question is:

"That after article 263, the following new article be inserted:-

'263A. All moneys received by or deposited with-

### [Mr. President]

(a) any officer employed in connection with the affairs of the Union or of a State in his capacity Custody of suitors' deposits as such, other than revenues or public moneys raised or received by the and other moneys received by Government of India or the Government of a State, as the case may be, or public servants and courts. (b) any court within the territory of India to the credit of any cause, matter, account or persons, shall be paid into the public account of India or of the

State, as the case may be.' The motion was adopted.

New article 263A was added to the Constitution.

## **Mr. President :** The question is :

"That for article 248A, the following article be substituted:—

and of the States.

'248A. (1) Subject to the provisions of articles 248B of this Constitution and to the provisions of this Consolidated Funds and Chapter with respect to the assignment of the whole or part of the net proceeds public accounts of India of certain taxes and duties to States, all revenues received by the government of India and all loans raised by them by the issue of treasury bills, loans or ways and means advances and all moneys

> received in repayment of loans shall form one consolidated fund to be entitled. 'The Consolidated Fund of India' and all revenues received by the Government of a State, loans raised by the Government of a State by the issue of treasury bills, loans or ways and means advances and all moneys received by a State in repayment of loans shall form one consolidated fund to be entitled "The Consolidated Fund of the State."

- (2) All other public moneys received by or on behalf of the Government of India or the Government of a State shall be credited to the public account of India or of the State, as the case may be.
- (3) No moneys out of the Consolidated Fund of India or of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution.'

The motion was adopted.

Article 248-A was added to the Constitution.

#### **Mr. President:** The question is:

381. "That for article 263, the following article be substituted :-

accounts

'263. (1) The custody of the Consolidated Fund and the Contingency Fund of India, the payment of Custody of consolidated Funds, moneys into such Funds, the withdrawal of moneys therefrom, the custody of contingency Funds and moneys credited to the public accounts behalf of the Government of India, their payment into the public account of and the payment of moneys India and the withdrawal of moneys from such account and all other matters into and withdrawal of moneys connected with or ancillary to matters aforesaid shall be regulated by law from such Funds and public made by Parliament, and until provision in that behalf is so made by Parliament, shall be regulated by rules made by the President.

> (2) The custody of the Consolidated Fund and the Contingency Fund of a State the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of a State, their payment into the public account of the State and the withdrawal of moneys from such account and all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by the Legislature of the State, and until provision in that behalf is so made by the Legislature of the State, shall be regulated by rules made by the Governor of the

> > The motion was adopted.

Article 263, as amended, was added to the Constitution.

The Assembly then adjourned till Nine of the Clock on Saturday, the 10th September 1949.