

**COMMITTEE
ON
PAPERS LAID ON THE TABLE**

(SIXTH LOK SABHA)

FOURTH REPORT

(Presented on 5th May, 1978)



**LOK SABHA SECRETARIAT
NEW DELHI**

May, 1978/Vaisakha, 1900 (Saka)

Price : Rs. 0.55

CONTENTS

	PAGE
COMPOSITION OF THE COMMITTEE	(iii)
INTRODUCTION	(v)
REPORT	1
APPENDICES	
I. D. O. letter No. 1502 FM/77-VIP (1) dated the 29th November, 1977 from the Minister of Finance to the Speaker, Lok Sabha.	10
II. Summary of recommendations/Observations contained in the Report	13

**COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE**

(1977-78)

Shri Kanwar Lal Gupta—Chairman.

MEMBERS

2. Shri S. R. A. S. Appalanaidu
3. Shrimati Chandravati
4. Shri Sudhir Ghosal
5. Shri L. L. Kapoor
6. Shri Harishankar Mahale
7. Shri Mangal Deo
8. Shri Laxmi Narayan Nayak
9. Shri Sivaji Patnaik
10. Shri Janardhana Poojary
11. Shri K. Ramamurthy
12. Shri Ramachandra Rath
13. Shri Ebrahim Sulaiman Sait
14. Shri Shankersinhji Vaghela
- *15. Shri Faquir Ali Ansari

SECRETARIAT

Shri K. K. Saxena—Chief Examiner of Bills and Resolutions.

Shri N. N. Mehra—Senior Table Officer.

*Nominated w.e.f. 20-12-1978 vice Shri Zulfiqarulla resigned from the Committee.

INTRODUCTION

I, the Chairman of the Committee on Papers laid on the Table of the House, having been authorised by the Committee to present the Report on their behalf, present this their Fourth Report.

2. At their sitting held on 20th April, 1978 the Committee reconsidered their earlier recommendation made in para 1.21 of their Third Report (Fifth Lok Sabha) regarding withdrawal of advance from the Contingency Fund of India for expenditure on a 'New Service' when Lok Sabha is in session, in the light of the difficulties expressed by the Minister of Finance in implementing the said recommendation and the legal opinion given by the Attorney General in the matter.

3. The Committee considered and adopted this Report at their sitting held on the 4th May, 1978.

4. A statement giving summary of recommendations/observations of the Committee is appended to the Report (Appendix—II).

NEW DELHI;

May 4, 1978.

KANWAR LAL GUPTA,

Chairman,

Committee on Papers laid on the Table.

_____ *Vaisakha 14, 1900 (Saka).*

REPORT

WITHDRAWAL OF ADVANCE FROM THE CONTINGENCY FUND OF INDIA FOR EXPENDITURE ON A 'NEW SERVICE' WHEN LOK SABHA IS IN SESSION

1.1. The Committee on Papers laid on the Table recommended in para 1.21 of their Third Report (presented to Lok Sabha on 30th August, 1976) as under:

"The Committee recommend that normally no amount should be drawn from the Contingency Fund to meet the expenditure on a 'New Service' while Lok Sabha is in session and every attempt should be made to get the prior approval of Lok Sabha by including the amount in the annual financial statement or the Supplementary Demands for Grants pertaining to that year. However, in exceptional cases when withdrawal of advance from the Contingency Fund becomes inevitable owing to some procedural difficulties like the one that money drawn on 'Vote on Account' cannot be used for expenditure on a 'New Service', Government should first circulate to Members a statement giving details of the scheme for which money is needed and the circumstances under which approval of Parliament cannot be obtained in the normal course. Thereafter, a resolution should be brought to the House by the Minister concerned authorising the Government to withdraw a specified amount from the Contingency Fund of India pending voting on Demands for Grants and enactment of the Appropriation Bill. When such a resolution is brought, the House may show a little indulgence and decide upon the resolution preferably without any detailed discussion.

This recommendation, before finalisation, was placed before the Speaker and approved by him."

1.2. The Committee made the above recommendation after examining a Statement showing advance proposed to be drawn from the Contingency Fund of India during 'Vote on Account' period from 1976-77 for expenditure on a 'New Service' for which necessary provision had been made in the Demands for Grants for 1976-77, laid on the Table on 31st March, 1976. The advance which was to the tune of Rs. 15 lakhs for setting up a new Government Company, namely, North-Eastern Electric Power Corporation Pvt. Ltd. was

proposed to be recouped to the Fund after the Demands were voted and the connected Appropriation Act for the whole year was passed.

1.3. Before making the recommendation in question, the Committee had also taken into account the following factors:—

“1.7. From time to time Members had questioned the Government on the constitutional propriety of meeting urgent ‘New Service’ expenditure by obtaining an advance from the Contingency Fund. On the 17th December, 1974, after Supplementary Demands for Grants in respect of the State of Gujarat for 1974-75 were presented to Lok Sabha, an objection was raised *inter-alia* that the expenditure on a ‘New Service’ during a year should be regularised through a Supplementary Demand. The objection was upheld by the Speaker observing that the matter might be considered by the Rules Committee. Again on the same day during discussion in the House on Supplementary Demands for Grants (General) for 1974-75, certain objections were raised by Members regarding the form and procedure for ‘New Services’, withdrawal from Contingency Fund and their inclusion in the Supplementary Demands. The Speaker observed that—

‘We will have to devise some procedure for their (Government) guidance and for the guidance of the House....’

In this regard, Minister of Finance addressed a letter to the Speaker on the 25th December, 1974 stating Government’s views on drawal of advance from the Contingency Fund for meeting expenditure on ‘New Service’ as under:—

“The term ‘unforeseen expenditure’ occurring in article 267 of the Constitution has not been defined. But on the advice of the Ministry of Law and in consultation with the Comptroller and Auditor General, it is being taken to cover cases where an inevitable payment could not be reasonably foreseen or where at the time of making budget provision the extent of the expenditure could not be reasonably assessed and provided for.

Expenditure on ‘New Service’ is invariably met after taking Parliamentary approval. However, in cases of urgency where this is not possible, the expenditure is initially met by taking an advance from the Contingency Fund pending authorisation of such expenditure, as contemplated in article 267(1) of the Constitution.....if recourse to the

Contingency Fund is not available even for genuine and urgent 'New Service', inconvenience will be caused both at the Centre and, also in the case of State Governments for schemes implemented through them.

I agree the discretion to obtain Contingency Fund advance should be exercised with great care and restraint and I learn that, apart from the rules framed to regulate such advances, these advances are also subject to audit scrutiny to satisfy whether the criterion prescribed for such advances were fulfilled.'

1.8. In reply to the Finance Minister's letter, the Speaker had conveyed his decision in the matter on 19th February, 1975 as under:—

'I am of the opinion that when Lok Sabha is in Session, any Demand for 'New Service' should be brought before the House and not met from the Contingency Fund.'

[Third Report of Committee on Papers laid on the Table (1976-77) pages 2 and 3].

1.4. In a letter (Appendix-I) dated the 29th November, 1977, addressed to the Speaker, the Minister of Finance (Shri H. M. Patel) expressed the difficulties being experienced by the Government in implementing the above recommendation of the Committee. The Minister *inter-alia* explained the position as under:—

"It will be noticed that there is nothing, explicit or implicit, either in the Constitution or in the Contingency Fund of India Act, 1950, the law made by Parliament in pursuance of article 267(1), or in the rules made by the Central Government in exercise of the powers conferred by the Act, against unforeseen expenditure, including expenditure on 'New Service' not contemplated in the annual financial statement, being temporarily met by obtaining an advance from the Contingency Fund, even during any period when Lok Sabha is in session. In this view, the opinion of the former Speaker and the particular recommendation of the 'Committee on Papers Laid on the Table' virtually amount to imposition on the powers of the President, in the matter of making advances from the Contingency Fund of India, of a restriction which is not contemplated in the Constitution or in the Act indeed, the recommendation, in effect, makes the Contingency Fund inoperative, at least partially, during the sessions of Lok Sabha. Besides, you will

kindly appreciate that a 'Resolution' in Lok Sabha, as suggested by the Committee, is no substitute for an Appropriation Act and, hence, the procedure recommended by the Committee is clearly not within the ambit of the scheme of Parliament's control over public expenditure enunciated in articles 113, 114, 115, 116 and 267(I) of the Constitution. The alternative of presenting a supplementary demand and getting the relevant Appropriation Act passed on each and every occasion when a need arises for an emergent expenditure during the period when the Lok Sabha is in session, may not be feasible, apart from the time constraint, for the reason that the Rajya Sabha may not be in session at that time. I, therefore, feel that the practice adopted in the past of meeting emergent expenditure on 'New Service' by obtaining an advance from the Contingency Fund, even when the Lok Sabha is in session, may be allowed to continue since it is both convenient and within the ambit of the constitutional scheme."

1.5. On 2-12-1977 the Speaker referred the matter to the Minister of Law, Justice and Company Affairs for obtaining the advice of the Attorney General. The Ministry of Law, Justice and Company Affairs sought the opinion of the Attorney General on the following points:—

- (1) Whether under Article 267, read with Articles 115 or 116 of the Constitution and under the Consolidated Fund of India Act, 1950 and the Consolidated Fund of India Rules, 1952, Government can draw advances from the Contingency Fund of India for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Parliament;
- (2) If the answer is in the affirmative, then, whether prior approval of Lok Sabha of any expenditure on 'New Service' by including the amount in the Annual Financial Statement or Supplementary Demand for Grant pertaining to that year, should be obtained;
- (3) If withdrawal from the Contingency Fund become inevitable, should Government first circulate to Members of the Lok Sabha a statement giving details of the scheme for which money is needed and the circumstances under which such approval could not be obtained in the normal course;
- (4) Is a Resolution by the Lok Sabha necessary when the Lok Sabha is in session; and if so, could not the Government

draw any advance from the Contingency Fund till such Resolution is passed by the Lok Sabha; and

(5) Generally.

1.6. On 6th February, 1978 the Attorney General gave the following opinion:

"The short question for consideration is whether withdrawals from the Contingency Fund cannot be made when Lok Sabha is in Session without either some intimation to the Lok Sabha or a Resolution of the Lok Sabha.

Article 266 provides *inter alia* that subject to the provisions of Article 267 and to the provisions of Chapter of Part III of the Constitution (with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States etc.) all revenues received by Government of India shall form as consolidated fund to be entitled "the Consolidated Fund of India."

Article 267(1) of the Constitution authorises (1) Parliament by law to establish a Contingency Fund in the nature of an imprest to be called "the Contingency Fund of India" and (2) payment into such Fund from time to time such sums as may be determined by such law. It directs that the said Fund shall be placed at the disposal of the President to enable advances being made by him out of such Fund for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Parliament by law under Article 115 or Article 116.

Articles 112 to 117 provide for procedure in financial matters. Article 112 provides for an annual financial statement of the nature there mentioned to be laid before both the Houses of Parliament. Article 113 lays down the procedure in Parliament with respect to estimates. Articles 113 and 114 deal with Appropriation Bills. Article 114(3) provides that subject to the provisions of Articles 115 and 116, no money shall be withdrawn from the *Consolidated Fund of India* except under appropriation made by law passed in accordance with the provisions of that Article. This provision can have no direct bearing on the question posed for consideration in this case for actually Article 267(1) in terms provides for the constitution of a Contingency Fund of India (by Parliament by law) by payment into the Fund such sums as Parliament by law authorises; such sums are necessarily paid out of the Consolidated Fund itself. Since the Fund is placed at the disposal of the President by Article 267(1)

itself, no further authorisation before withdrawal is required. The reference to Articles 115 and 116 only means that the 'unforeseen expenditure must at a future time be included in the annual financial statement and followed up by an Appropriation Bill or dealt with in accordance with Article 116 which enables the House of People in certain circumstances to make, *inter alia* a grant for meeting an unexpected demand or an exceptional grant directly out of the Consolidated Fund itself notwithstanding anything in Articles 112 to 115. Even a law by Parliament before actual withdrawal is essential. It is quite clear from the context of Article 267(1) read with Articles 112 to 117 that the words "pending authorisation of such expenditure by Parliament by law under Article 115 or Article 116" mean that any unforeseen expenditure' *must later become* the subject-matter of authorisation by Parliament by law under Article 115 or Article 116. Apart from this there is no restriction on the power of the President to withdraw payments from the Contingency Fund of India for the purposes of meeting unforeseen expenditure either by reference to the sitting of Parliament or otherwise; indeed no limitation can be found in the law made by the Parliament establishing the Contingency Fund itself, namely the Contingency Fund Act. Since Article 267(1) enables Parliament by law to pay into the Contingency Fund moneys (necessarily from the Consolidated Fund of India) Article 114(3) has no direct bearing. Once the Contingency Fund is constituted by law, withdrawals from the Contingency Fund do not involve any withdrawal from the Consolidated Fund. What is more a law made by Parliament under Article 267(1) cannot restrict the right of the President to withdraw moneys from the Contingency Fund for that authority is conferred by Article 267(1) itself and cannot be taken away. Actually the Contingency Fund rightly does not purport to do so. Article 267(1) is really in two parts, the first part authorises Parliament by law to constitute the Contingency Fund but once it is formed Article 267(1) itself enables President to withdraw moneys from it though within the limits of the Fund established by Parliament by law.

The expression "unforeseen expenditure" is not defined in Article 267 or in any other provision of the Chapter which Article 267 occurs. I am not called upon to examine the scope of expression "unforeseen expenditure"

but I might as well mention that since reference is made in Article 267(1) to 'pending authorisation of such expenditure by Parliament by law under Article 115 or 116' it seems to me that the expression "unforeseen expenditure" must in any case cover expenditure mentioned in Article 115(1) and Article 116 and something more since the expression is wide enough. Article 115(1) covers three situations namely where the amount authorised by the appropriation Act is found to be insufficient for the purposes of that year or where need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement of that year or if any money has been spent for that service during the financial year in excess of the amount granted for the service for that year.

Conformably to Article 267 Parliament passed the Contingency Fund of India Act, 1950 being Act No. 49 of 1950. Section 3 of the Act mainly and in substance repeats the provisions of Article 267(1) of the Constitution. Section 4 of the Act enables the Central Government to make rules for the purpose of carrying out the objects of that Act and all matters connected with it. This Act does not purport to put any restriction on the power of the President to withdraw moneys during the time Parliament is in session and necessarily so because if it had sought to do so the law would have been contrary to Article 267(1) of the Constitution. The Rules which regulate the procedure for withdrawal cannot possibly throw light on the subject for consideration in this opinion. What is 'unforeseen expenditure' is for the President himself to decide since there are no fetters put on him by the Constitution. The law by Parliament cannot and does not put any fetters on the power of the President to enable withdrawals from the Contingency Fund by reference to the sitting or non-sitting of the Parliament indeed, the whole object of the Contingency Fund being to enable the President to meet expenditure in situations unforeseen only pending authorisation of such expenditure by Parliament by law under Article 115 or Article 116, the answer must be that President needs no further authorisation from Parliament or the House of People.

I take the view that the whole object of the Contingency Fund would be defeated if the President was under an

obligation to send any intimation to the House of People or send a statement. What is more, even a Resolution of the House of People is not a law. It is only under Article 116(1) that the House of People may authorise grants out of the Consolidated Fund of India even so there has to be a law of Parliament before the money authorised by such grants can be withdrawn from the Consolidated Fund. There is no such provision in the matter of the Contingency Fund. Should the President even as a matter of convention send an intimation it would lead not only to the contravention of Article 267(1) but of the law made by the Parliament, which could not have fetters nor did it in fact purport to do so.

In interpreting a provision of the Constitution it is futile to go to the situations in other countries like the United States and England. The extracts from U.S. Code, 1970 which are annexed to the Case for Opinion are more like rules made under our Contingency Fund Act and will serve no useful purpose here except that of throwing light on what is understood elsewhere as 'new service' or "unforeseen new service" (which expression is also used in England). The extracts from May's Parliamentary Practice will not help us either. Dealing with contingency Fund it says that in the case of 'unforeseen new service' prior notification for withdrawal of fund is normally given to the Parliament. The fact that it is normally given or for that matter should be given is neither here nor there. I may now proceed to answer the questions posed in the Statement of Case as follows:

- (1) Yes.
- (2) No.
- (3) No.
- (4) Both parts in the negative.
- (5) I have nothing more to add."

1.7. After having received the opinion of the Attorney General from the Ministry of Law, Justice and Company Affairs on 16th February, 1978, the Speaker referred the matter to the Chairman, Committee on Papers laid on the Table on 21st February, 1978.

1.8. At their sitting held on 20th April 1978, the Committee on Papers laid on the Table considered the views of the Minister of Finance on the question of withdrawal of advance from the Con-

Contingency Fund of India for expenditure on a 'New Service' when Lok Sabha is in Session and the opinion given by the Attorney General in the matter.

1.9. The Committee note that the recommendation made in para 1.21 of the Third Report (Fifth Lok Sabha) was based not on strict legal position but on propriety, in tune with the spirit behind the maxim that Lok Sabha controls the Government purse and in line with the direction given by the Speaker. Further, there are many parliamentary conventions which derive their authority not from provisions of the law but from high parliamentary traditions. For instance, Government are free to take a policy decision at any time and to announce it, yet it has been held that propriety demands that the decision should be announced first to the House, if it is in session, and then released to the Press.

1.10. Nevertheless, taking into consideration the difficulties pointed out and the objections raised by Minister of Finance in implementing the recommendation of the Committee made in paragraph 1.21 of their Third Report (Fifth Lok Sabha) and the legal position expounded by the Attorney General of India in his opinion on the issues referred to him by the Speaker, the Committee on re-consideration of the matter recommend that it may not be necessary for Government to bring a resolution before Lok Sabha authorising them to withdraw a specified amount from the Contingency Fund of India for expenditure on a 'New Service' even at a time when Lok Sabha is in session. The Committee leave it to Government to decide in what cases it would be necessary to withdraw advance from the Contingency Fund for expenditure on a 'New Service' when Lok Sabha is in Session. As far as possible, before such withdrawal is made, the concerned Minister may make a Statement on the floor of the House for information giving details of the amount and the scheme for which money is needed. In emergent cases, however, where it is not possible to inform the Members in advance, the withdrawal may be made from the Contingency Fund and soon thereafter a Statement may be laid on the Table of the House for the information of the Members.

NEW DELHI;

KANWAR LAL GUPTA,

May 4, 1978.

Chairman,

Committee on Papers laid on the Table.

Vaisakha 14, 1900 (Saka).

APPENDIX I

(Vide Para 1.4 of the Report)

No. 1502-FM/77VIP (1)

FINANCE MINISTER INDIA

New Delhi-110 001

November 29, 1977

Dear Mr. Speaker,

I am sorry to trouble you on a matter which has eluded a satisfactory solution for nearly three years.

2. On the 17th December, 1974, while a batch of supplementary Demands for Grants of the Central Government was being discussed in the Lok Sabha, some members raised an objection that expenditure on 'New Service', even if emergent, could not be met by obtaining an advance from the Contingency Fund pending authorisation of such expenditure by Parliament by Appropriation Act. Shri Dhillon, the then Speaker, indicated that some procedure for the guidance of the Government and the House should be devised for the purpose. Thereupon, Shri Subramaniam, the then Minister of Finance, in a letter dated 25th December, 1974 addressed to the Speaker, explained the legal position in regard to advances from the Contingency Fund and how it would cause administrative inconvenience if recourse to the Fund were not available, even for genuine and urgent 'New Service' expenditure, as had been the accepted practice till then. In a reply dated the 19th February, 1975, Shri Dhillon conveyed the opinion that when Lok Sabha was in session, any demand for 'New Service' should be brought before the House, and not met from the Contingency Fund. In a further letter dated 31st May, 1976, Shri Subramaniam requested Shri B. R. Bhagat, the then Speaker in office, to reconsider his predecessor's opinion, because making of advances from the Contingency Fund, when Parliament is in session, was not forbidden either by the Constitution or by the Contingency Fund of India Act, 1950, enacted in pursuance of article 267(1) of the Constitution. In his letter, Shri C. Subramaniam also stated that the Contingency Fund had an identity distinct from the Consolidated Fund, over which Parliament's authority extends, and that every expenditure met by obtaining an advance from the Contia-

gency Fund is required to be eventually transferred to the Consolidated Fund after obtaining Parliament's authorisation. Thus, Parliamentary control over public expenditure is in no way diluted, or circumvented, if advances are made from the Contingency Fund of India, whether for a 'New Service' or otherwise, even when Parliament is in session.

3. While no reply to Shri Subramaniam's letter dated 31st May, 1976 was received from the then Speaker, the Lok Sabha's Committee on Papers laid on the Table submitted to the House, on the 30th August, 1976, its Third Report making *inter alia* a recommendation, as enclosed, on this issue. It was also stated in the Report that the recommendation, before finalisation, had been placed before the Speaker and had been approved by him. As the constitutional propriety of the restriction sought to be imposed and the procedure suggested by the Committee under this recommendation is not altogether free from doubt, the Ministry of Finance have had to examine this matter at length and, hence, were not able to submit the require "Action Taken" note to the Committee so far.

4. It will be noticed that there is nothing, explicit or implicit, either in the Constitution or in the Contingency Fund of India Act, 1950, the law made by Parliament in pursuance of article 267(1), or in the rules made by the Central Government in exercise of the powers conferred by the Act, against unforeseen expenditure, including expenditure on 'New Service' not contemplated in the annual financial statement, being temporarily met by obtaining an advance from the Contingency Fund, even during any period when Lok Sabha is in session. In this view, the opinion of the former Speaker and the particular recommendation of the Committee on Papers Laid on the Table 'virtually amount to imposition on the powers of the President, in the matter of making advances from the Contingency Fund of India, of a restriction which is not contemplated in the Constitution or in the Act indeed, the recommendation, in effect, makes the Contingency Fund inoperative, at least partially, during the sessions of Lok Sabha. Besides, you will kindly appreciate that a 'Resolution' in Lok Sabha, as suggested by the Committee, is no substitute for an Appropriation Act and, hence, the procedure recommended by the Committee is clearly not within the ambit of the scheme of Parliament's control over public expenditure enunciated in article 113, 114, 115, 116 and 267(1) of the Constitution. The alternative of presenting a supplementary demand and getting the relevant Appropriation Act passed on each and every occasion when a need arises for an emergent expenditure during the period when the Lok Sabha is in session, may not be feasible, apart from the

time constraint, for the reason that the Rajya Sabha may not be in session at that time. I, therefore, feel that the practice adopted in the past of meeting emergent expenditure on 'New Service' by obtaining an advance from the Contingency Fund, even when the Lok Sabha is in session, may be allowed to continue since it is both convenient and within the ambit of the constitutional scheme.

5. I request that you may kindly have this question examined. If on further consideration, you still feel that as a matter of establishing a healthy Parliamentary convention, the procedure recommended in the Third Report of the Lok Sabha's Committee on Papers Laid on the Table should be followed, I would have no hesitation in abiding by your decision. Before you come to a final conclusion, I request you to give the Minister of Law and myself an opportunity to discuss the subject with you. In the meanwhile, I am asking the Ministry to keep the Lok Sabha Secretariat informed that the question has been placed before you for further consideration.

Kind regards,

Yours sincerely,

Sd/-

(H. M. PATEL)

Shri K. S. Hegde,
Speaker, Lok Sabha,
New Delhi.

APPENDIX II

Summary of Recommendations/Observations contained in the Report

S. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
(1)	(2)	(3)
1	1.9	The Committee note that the recommendation made in para 1.21 of the Third Report (Fifth Lok Sabha) was based not on strict legal position but on propriety, in tune with the spirit behind the <i>maxim</i> that Lok Sabha controls the Government purse and in line with the directions given by the Speaker. Further, there are many parliamentary conventions which derive their authority not from provisions of the law but from high parliamentary traditions. For instance, Government are free to take a policy decision at any time and to announce it, yet it has been held that propriety demands that the decision should be announced first to the House, if it is in session, and then released to the Press.
2	1.10	Nevertheless, taking into consideration the difficulties pointed out and the objections raised by Minister of Finance in implementing the recommendation of the Committee made in paragraph 1.21 of their Third Report (Fifth Lok Sabha) and the legal position expounded by the Attorney General of India in his opinion on the issues referred to him by the Speaker, the Committee on re-consideration of the matter recommend that it may not be necessary for Government to bring a resolution before Lok Sabha authorising them to withdraw a specified amount from the Contingency Fund of India for expenditure on a 'New Service' even at a time when Lok Sabha is in session. The Committee leave it to Government to decide in what cases

(1)

(2)

(3)

it would be necessary to withdraw advance from the Contingency Fund for expenditure on a 'New Service' when Lok Sabha is in Session. As far as possible, before such withdrawal is made, the concerned Minister may make a statement on the floor of the House for information giving details of the amount and the scheme for which money is needed. In emergent cases, however, where it is not possible to inform the Members in advance the withdrawal may be made from the Contingency Fund and soon thereafter a Statement may be laid on the Table of the House for the information of the Members.
