Polity & Governance · GS - II

“The Comptroller and Auditor General (CAG) has a very vital role to play.” Explain how this is reflected in the method and terms of his appointment as well as the range of powers he can exercise.

EXAM YEAR	PAPER	SUBJECT
2018	GS - II	Polity & Governance

MARKS	WORD LIMIT
10	~150 words

Answer Hint

Article 148; constitutional independence; presidential appointment; protected tenure; public audit; government expenditure; legislative accountability; financial propriety

Model Answer

Introduction

The Comptroller and Auditor General of India is a constitutional authority responsible for auditing public finances and helping legislatures hold governments accountable for the use of public money.

Appointment and Tenure

1. **Constitutional status:** Article 148 establishes the office of the CAG.
2. **Appointment:** The President appoints the CAG by warrant under his hand and seal.
3. **Security of tenure:** The CAG can be removed only in the same manner and on the same grounds as a Supreme Court judge.
4. **Post-retirement restriction:** The CAG is ineligible for further office under the Union or a state government.
5. **Financial independence:** Administrative expenses of the office are charged upon the Consolidated Fund of India.

Range of Powers and Functions

1. **Public expenditure audit:** Audits expenditure from Union and state Consolidated Funds, subject to constitutional and statutory provisions.
2. **Receipts and accounts:** Audits relevant government receipts and transactions, and performs prescribed accounting functions.
3. **Public sector audit:** Audits government companies and other bodies as provided by law.
4. **Legislative accountability:** Reports are submitted to the President or Governor, who lays them before the respective legislature.
5. **Support to committees:** CAG reports assist the Public Accounts Committee and other legislative scrutiny mechanisms.

Conclusion

The CAG’s protected tenure and broad audit responsibilities help safeguard public funds. Its independence is vital for transparency, fiscal discipline and democratic accountability.

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