

Comptroller and Auditor General of India

Supreme Audit Institution of India

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Primary Role of CAG

Duty of the CAG is to work as an agent and manage the audits of expenditure as representative Of Parliament.

Major Role of CAG

The major power of CAG is to discover and validate the total proceeds of any tax.

CAG works at both State and Central Level.

Duties of CAG:

CAG work as an agent and manage the audits of expenditure as a representative of Parliament.

CAG monitors whether the expenses are made in the public interest or not.

CAG Directly audits Public Corporations such as Damodar Valley Corporation, Oil, and Natural Gas Corporation, Indian Airline corporation etc.

Powers of CAG:

It manages all the payment transactions of central and state governments related to deposits, funds, etc.

It manages the accounts of other organizations upon instructions fro The President of India or Governor.

Its major power is to discover and validate the total proceeds of any tax.

Scope of Audit:

Scope defines to audit transactions related to Public Accounts and Contingency Funds of Union And States.

Transactions related to Debts, Deposits, Remittances, Trading and Manufacturing.

Profit and loss accounts, Balance sheets kept under order of The President of Governor.

CAG is regular member of The United Nations panel of External Auditors, serving

Food and Agriculture Organization of UN (FAO) World Health Organization (WHO)

Reports:

Types of Audit reports submitted CAG to President of India.

1. Appropriate audit report.

2. Financial account audit report.

Public sector undertaking audit report.

Articles:

The Constitution of India ranks CAG the 9th position and honors the equivalent status of Supreme court judge.

Article 148:

It deals with the appointment, oath, tenure and removal of the CAG.

President of India appoints CAG for a period of 6 years on one time basis.

Article 149:

It defines the power and duties of CAG to perform accounting and auditing of Central And State Govt and other govt owned entities.

Article 150:

It defines to manage the accounts of the Union and of the States in such form as Prescribe and advised to the President by CAG.

Article 151:

It defines report submission by CAG

Report of the Union’s account shall be submitted to President of India. State accounts shall be submitted to Governor of the State and laid before the Legislature of the state.

Termination of CAG:

As per Article 148 only the President of India has the powers to terminate CAG.

The President can pass the order to remove CAG from office after addressing both the Houses of Parliament.

The Misconduct and incapability of CAG to continue in office should be proved in both Lok Sabha and Rajyasabha.

List of Auditor General of India

Sl No	Auditor General of India	Tenure (year)	
		Start	End
1	Edmund Drummond	1860	1862
2	R.P. Harrison	1862	1867
3	E.F. Harrison	1867	1879
4	W. Waterfield	1879	1881
5	James Westland	1881	1889
6	E. Gay	1889	1891
7	S. Jacob	1891	1898
8	Arthur Frederick Cox	1898	1906
9	O.J. Barrow	1906	1910
10	Robert woodburn Gillan	1910	1912
11	Sir Frederic Gountlet	1912	1914
12	Sir R.A. Gamble	1914	1918
13	Sir Frederic Gountlet	1918	1929
14	Sir Ernest Burdon	1929	1940
15	Sir Alexander Cameron Bandoch	1940	1945
16	Sir Bertile Monro Staig	1945	1948
17	V. Narahari Rao	1948	1950
18	V. Narahari Rao	1950	1954
19	A.K. Chanda	1954	1960
20	A. K. Roy	1960	1966
21	S. Ranganathan	1966	1972

22	A.Bhakshi	1972	1978
23	Gyan Prakash	1978	1984
24	Trilok Nath Chaturvedi	1984	1990
25	C.G.Somiah	1990	1996
26	V.K.Shanglu	1996	2002
27	Vijayendra Nath Sharma	2002	2008
28	Vinod Rai	2008	2013
29	Shashi Kant Sharma	2013	2017
30	Rajiv Meharishi	2017	2020
31	Girish Chandra Murmu	2020	Present

Prominent Audit Report:

Performance Audit of Issue of License and Allocation of 2G Spectrum of union Govt, Ministry of Communication and IT – 2010.

Performance Audit of Allocation of Coal Block and Augmentation of coal Production, Ministry of Coal – 2012.

CAG report on Krishna Godavari(KG D6) Basin Gas block, Oil Ministry – 2011. CAG report of Bihar Govt Fodder Scam – 1995

Conclusion:

CAG a supreme audit intuition of India established under Article 148 of Constitution, empowered to audit all receipts and expenditures of GOI And State Govt’s.

It is a statutory auditor of Govt owned Corporations, Govt Equity Companies And Lokpal.

References:

Cambell, E. A. : Civil Service in Britain.

Camy, M. C. : Government Publicity.

Childs, H. L. : An Intoduction to Public Opinion.

Charlesworth, C. J. : Govrnment Administration.

Corson and Harris : Public Administration in Modern Society.

Cushman, Robert E. : The Independent Regulatory Commission.