



**KAMARAJ IAS ACADEMY**  
Only IAS Academy by Grandson of "Perunthalaivar Kamarajar"

# Comptroller and Auditor General of India

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**Why is in news?** Vice President Jagdeep Dhankhar inaugurates second Audit Diwas at CAG Office in New Delhi

It is celebrated to mark the historic origins of the institution of the CAG. It aims to highlight the rich contributions of the CAG to **boost transparency and good governance**. The First Audit Diwas was observed on (16th November, 2021).

**Article 148** provides for an **independent office of the CAG**. It is the **supreme audit institution** of India.

Articles 149-151 (Duties & Powers, Form of Accounts of the Union and the States and Audit Reports), Article 279 (calculation of net proceeds, etc.) and Third Schedule (Oath or Affirmation) and Sixth Schedule (Administration of Tribal Areas in the States of Assam, Meghalaya, Tripura and Mizoram).

Head of the Indian Audit and Accounts Department - **created in 1753**.

Guardian of the public purse and controls the entire financial system of the country at both the levels—the Centre and the state.

Appointed by the President of India by a warrant under his hand and seal.

**Tenure:** A period of six years or upto the age of 65 years, whichever is earlier.

**Removal:** CAG can be removed by the President on the **same grounds and in the same manner as a judge of the Supreme Court**. He **does not hold his office till the pleasure of the President**.

In other words, he can be removed by the President on the basis of a resolution passed to that effect by both the Houses of Parliament with special majority, either on the ground of **proved misbehaviour or incapacity**.

**Not eligible for further office**, either under the Government of India or of any state, after he ceases to hold his office.

Salary and other service conditions are determined by the Parliament.

The administrative expenses of the office of the CAG, including all salaries, allowances and pensions of persons serving in that office are **charged upon the Consolidated Fund of India** (thus are not subject to the vote of Parliament).

**No minister can represent the CAG in Parliament.**

## Duties and Functions:

Audits the accounts related to **all expenditure from the Consolidated Fund of India, consolidated fund of each state and consolidated fund of each union territory having a Legislative Assembly**.

**Kamaraj IAS Academy**

Plot A P.127, AF block, 6 th street, 11th Main Rd, Shanthi Colony, Anna Nagar, Chennai, Tamil Nadu 600040

Phone: **044 4353 9988 / 98403 94477 / Whatsapp : 09710729833**

Audits all expenditure from the **Contingency Fund of India and the Public Account of India as well as the contingency fund of each state and the public account of each state.**

Audits profit and loss accounts, balance sheets and other subsidiary accounts kept by any department of the Central Government and state governments.

Audits the accounts of **any other authority when requested by the President or Governor.** For example, the audit of local bodies.

Acts as a guide, friend and philosopher of the Public Accounts Committee of the Parliament.