

The Comptroller and Auditor General (CAG) of India: Guardian of Accountability

The CAG is a constitutional body that plays a crucial role in ensuring accountability and transparency in India's governance. Established under Article 148 of the Constitution, the CAG is an independent authority that audits government accounts and reports on the financial health of the nation .

Key Functions:

- **Audit of Government Accounts:** The CAG audits the accounts of the Union and state governments, ensuring compliance with laws and regulations.
- **Performance Audit:** The CAG evaluates the effectiveness and efficiency of government programs and projects.
- **Certification of Financial Statements:** The CAG certifies the financial statements of the Union and state governments.
- **Reporting to Parliament:** The CAG submits reports to Parliament and state legislatures, highlighting irregularities and suggesting improvements .

Powers and Independence:

- **Constitutional Status:** The CAG is a constitutional body, ensuring independence from executive interference.
- **Security of Tenure:** The CAG has a fixed tenure of 6 years or until age 65, whichever is earlier.
- **Autonomy:** The CAG has administrative and financial

autonomy .

Impact and Significance:

- Promoting Accountability: The CAG's reports highlight irregularities and lapses, prompting corrective action.
- Improving Governance: The CAG's recommendations help improve financial management and governance.
- Transparency: The CAG's reports provide citizens with insights into government spending and performance.

The CAG plays a vital role in ensuring accountability and transparency in India's governance. Its independence and autonomy are crucial in holding the government .