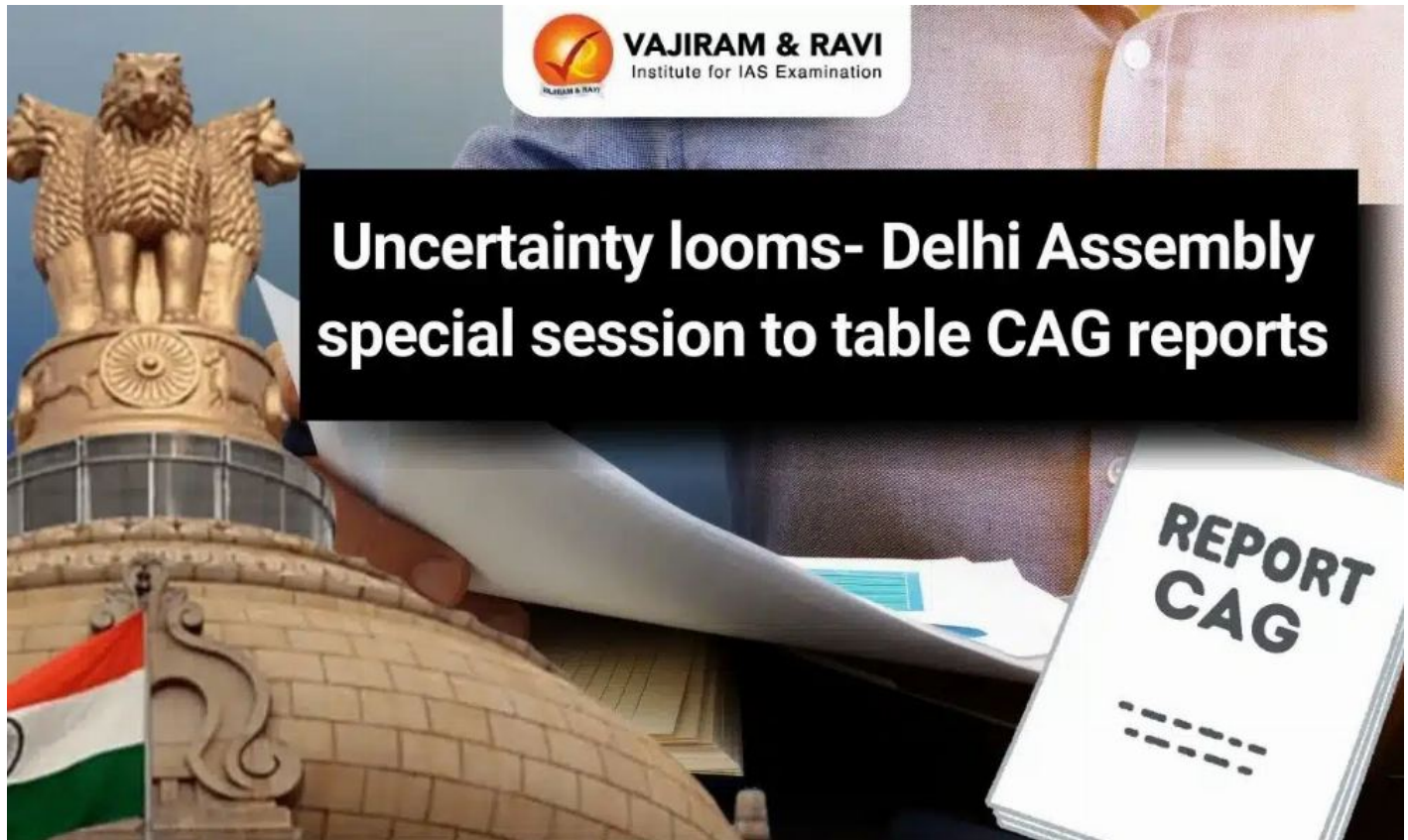


About Comptroller and Auditor General of India (CAG)

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About Comptroller and Auditor General of India (CAG):

- The **Comptroller and Auditor General of India (CAG)**, under **Article 148** of the Indian Constitution, plays a pivotal role in the financial administration of the country.
- The **CAG is the guardian of the public purse**, ensuring accountability and transparency in the management of public funds at both the **Central and State levels**.
- The **CAG safeguards the Constitution and parliamentary laws**, upholding financial discipline.
- It is a key institution for promoting **accountability** and ensuring **checks and balances** in a **democratic system**.

Constitutional and Legal Provisions for the CAG

- **Article 148:**
 - **Appointment:** The **President appoints** the CAG under his/her hand and seal.
 - **Tenure and Conditions:** Determined by Parliament; CAG cannot hold further office under Central or State governments.

- **Independence:** Salary, allowances, and pensions are charged to the **Consolidated Fund of India (CFI)**, ensuring autonomy.
 - **Duties and Powers (Article 149):** Parliament prescribes the **CAG's powers and functions**.
 - **Form of Accounts (Article 150):** Prescribes the manner of keeping accounts for the **Union and States** on the **President's advice**.
 - **Submission of Reports (Article 151):** Reports on Union accounts are submitted to the **President** and placed before **Parliament**. Reports on State accounts are submitted to the **Governor** and placed before the respective **State Legislature**.
 - **Certification of Net Proceeds (Article 279):** CAG certifies the net proceeds of taxes and duties, which is final and binding.
 - **CAG's (Duties, Powers, and Conditions of Service) Act, 1971:**
 - **Tenure:** Six years or until the age of 65, whichever is earlier.
 - **Removal:** Follows the procedure for removing a Supreme Court judge.
 - **Resignation:** Addressed to the President.
 - **Service Conditions:** Cannot be varied to the CAG's disadvantage after appointment.
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Q1. What are the 11 constitutional bodies?

The 11 constitutional bodies in India are ECI, UPSC, SPSC, FCI (Finance Commission), GST Council, NCSC, NCST, NCBC, Special Officer for Linguistic Minorities, CAG and AGI.

Q2. How do constitutional bodies differ from statutory bodies?

Constitutional bodies are established by the Constitution and derive their powers from it, while statutory bodies are created by laws passed by Parliament or state legislatures.

Source: TH

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