



Sambhav

Day 17

Question 1. The Comptroller and Auditor General of India (CAG) has a significant role in ensuring the executive's financial accountability. Discuss.

Question 2. The Attorney General of India has great significance as the chief legal advisor to the Government. Discuss.

28 Nov 2022 | GS Paper 2 | Polity & Governance

Approach / Explanation / Answer

Answer 1

Approach:

- Start your answer by giving a brief about the CAG
- Discuss the functions and role of the CAG.
- Discuss the limitations of the CAG.
- Conclude your answer by giving a way forward.

Introduction

The Constitution of India (**Article 148**) provides for an independent office of the **Comptroller and Auditor General of India (CAG)**. He is the head of the Indian Audit and Accounts Department. He is the **guardian of the public purse and controls the entire financial system** of the country at both levels—the Centre and the state. His duty is to uphold the Constitution of India and laws of Parliament in the field of financial administration.

Body

Functions of the CAG:

The duties and functions of the CAG as laid down by the Parliament and the Constitution are:

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

- He audits all trading, manufacturing, profit and loss accounts, balance sheets and other subsidiary accounts kept by any department of the Central Government and state governments.
- He audits the receipts and expenditure of the Centre and each state to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue.
- He advises the President with regard to prescription of the form in which the accounts of the Centre and the states shall be kept (Article 150).
- He submits his audit reports relating to the accounts of the Centre and state to President and governor respectively. They, in turn, place them before both the Houses of Parliament and the state legislature (Article 151) respectively.
- He ascertains and certifies the net proceeds of any tax or duty (Article 279). His certificate is final. The 'net proceeds' means the proceeds of a tax or a duty minus the cost of collection.
- He acts as a guide, friend and philosopher of the Public Accounts Committee of the Parliament.
- He compiles and maintains the accounts of state governments. In 1976, he was relieved of his responsibilities with regard to the compilation and maintenance of accounts of the Central Government due to the separation of accounts from audit, that is, departmentalization of accounts.

Limitations of the CAG

- The function of the CAG in India, is in a large measure, an inheritance from the colonial rule.
- The CAG is today a primary **cause of widespread and paralysing unwillingness to decide and to act**. Auditing has a repressive and negative influence.
- The **Parliament has a greatly exaggerated notion of the importance of auditing to Parliamentary responsibility**, and so has failed to define the functions of the CAG as the Constitution contemplated it would do.
- The CAG's function is not really a very important one. Auditors do not know and cannot be expected to know very much about good administration; their prestige is highest with others who do not know much about administration.
- Auditors know what is auditing, which is not administration; it is necessary, but a highly pedestrian function with a narrow perspective and very limited usefulness.
- A deputy secretary in the department knows more about the problems in his department than the CAG and his entire staff.

Way Forward

There is a need to redefine the functions and powers of the CAG in accordance with changing time to cope up with the problems of the day and to ensure that it fully helps in ensuring executive accountability.

Answer 2

Approach:

- Start your answer by giving a brief about Attorney General.
- Discuss the functions of the Attorney General for India.
- Discuss the limitations on the functions of the Attorney General.
- Conclude suitably.

Introduction

- The Constitution (**Article 76**) has provided for the office of the Attorney General for India. He is the **highest law officer in the country**.
- In the performance of his official duties, he has the right to an audience in all courts in the territory of India. Further, he has the right to speak and to take part in the proceedings of both the Houses of Parliament or their joint sitting and any committee of the Parliament of which he may be named a member, but without a right to vote. He enjoys all the privileges and immunities that are available to a member of Parliament.

Functions of the Attorney General for India

As the chief law officer of the Government of India, the duties of the AG include the following:

- To **give advice to the Government of India** upon such legal matters, which are referred to him by the president.
- To **perform such other duties of a legal character that are assigned** to him by the president.
- To **discharge the functions conferred on him by the Constitution** or any other law.

The president has assigned the following duties to the AG:

- To appear on behalf of the Government of India in all cases in the Supreme Court in which the Government of India is concerned.
- To **represent the Government of India** in any reference made by the president to the Supreme Court under Article 143 of the Constitution.
- To appear (when required by the Government of India) in any high court in any case in which the Government of India is concerned.

Limitations on the Functions of the Attorney General

The following limitations are placed on the Attorney General in order to avoid any complication and conflict of duty:

- He should not advise or hold a brief against the Government of India.
- He should not advise or hold a brief in cases in which he is called upon to advise or appear for the Government of India.
- He should not defend accused persons in criminal prosecutions without the permission of the Government of India.
- He should not accept an appointment as a director in any company or corporation without the permission of the Government of India.
- He should not advise any ministry or department of the Government of India or any statutory organization or any public sector undertaking unless the proposal or a reference in this regard is received through the Ministry of Law and Justice, Department of Legal Affairs.

Conclusion

Although Attorney General is the highest law officer but in addition to the AG, there are other law officers of the Government of India. They are the solicitor general of India and the additional solicitor general of India. They assist the AG in the fulfillment of his official responsibilities.

PDF Reference URL: <https://www.drishtias.com/sambhav-daily-answer-writing-practice/papers/2023/gs-paper2-polity-and-governance-comptroller-auditor-general-of-india-cag-significant-role-ensuring-executives-financial-accountability-attorney-general-of-india-great-significance-chief-legal-advisor-government-discuss/print>