Subject Name: Constitution Law
Topic Name: Comptroller and Auditor General

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The Comptroller and Auditor General (CAG) of India holds a key constitutional authority, established under Article 148 of the Indian Constitution. This office is crucial in ensuring accountability and transparency within the government's financial administration. As the supreme audit institution of India, the CAG is responsible for auditing all expenditures of the central and state governments, playing a vital role in protecting the public purse.

Constitutional Mandate and Appointment

The CAG is appointed by the President of India for a term of six years or until the incumbent reaches the age of 65 years, whichever comes first. This tenure helps maintain the CAG's autonomy and independence, shielding the office from potential political influence.

The qualifications required for this position demand a profound understanding of finance and a strong background in accounting, which are essential for the meticulous oversight of government finances.

Roles and Responsibilities

The primary duty of the CAG is to audit the accounts of the Union and of the states, including those of any autonomous bodies or corporations substantially financed by the government. The CAG examines not only the legality and regularity of government expenditures but also the wisdom, faithfulness, and economy in fiscal operations.

This dual role of legal compliance and performance audit makes the CAG's function comprehensive and multifaceted.

The audit reports of the CAG are submitted to the President or the Governor, who then places these before the respective legislatures. These reports are crucial for parliamentary oversight, enabling legislatures to ensure that funds have been used efficiently and for the intended purposes.

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Impact on Public Policy and Governance

The role of the CAG extends beyond financial auditing to act as a moral guardian and a technical guide in public finance management. By identifying inefficiencies and financial irregularities, the CAG contributes to enhancing transparency and accountability in government operations. These audits often lead to significant policy reforms and administrative improvements.

Additionally, the CAG's responsibility includes auditing government corporations, multinational public sector undertakings, and various other entities that impact public welfare. This broad mandate allows the CAG to influence a wide range of government activities, from fiscal policies to the execution of public projects.

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