Polity & Governance · GS - II

Exercise of CAG’s powers in relation to the accounts of the Union and the States is derived from Article 149 of the Indian Constitution. Discuss whether audit of the Government’s policy implementation could amount to overstepping its own (CAG) jurisdiction.

EXAM YEAR	PAPER	SUBJECT
2016	GS - II	Polity & Governance

MARKS	WORD LIMIT
12.5	~200 words

Answer Hint

Comptroller and Auditor General; Article 149; public expenditure; performance audit; legislative accountability; policy formulation; constitutional limits

Model Answer

Introduction

The Comptroller and Auditor General (CAG) is a constitutional authority responsible for auditing public finances and promoting accountability in government expenditure.

Constitutional Basis

- **Article 148:** Establishes the office of the CAG and safeguards its independence.
- **Article 149:** Defines the CAG's duties and powers as prescribed by Parliament.
- **Article 151:** Provides for submission of Union and state audit reports to the President or Governor for placement before the legislature.

Audit of Policy Implementation

Performance audits assess whether public programmes have been implemented economically, efficiently and effectively. They may examine whether objectives were achieved, funds were properly used and delivery systems

functioned as intended.

For example, an audit of a public welfare scheme may identify delays, cost overruns, leakages or failure to reach intended beneficiaries.

Does This Overstep Jurisdiction?

- **Within jurisdiction:** Examining expenditure, compliance, efficiency and outcomes is part of public financial accountability.
- **Potential overreach:** The CAG should not replace elected governments in choosing policy priorities or dictate political and administrative decisions where these are lawful.
- **Distinction:** Auditing implementation and reporting deficiencies is different from determining the policy itself.

Conclusion

A performance audit does not inherently amount to overstepping jurisdiction. The CAG must remain within its constitutional and statutory mandate, while governments and legislatures should use audit findings to improve transparency and public service delivery.

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