Polity & Governance · GS - II

"The duty of the Comptroller and Auditor General is not merely to ensure the legality of expenditure but also its propriety." Comment.

EXAM YEAR	PAPER	SUBJECT
2024	GS - II	Polity & Governance

MARKS	WORD LIMIT
10	~150 words

Answer Hint

CAG, Articles 148–151, legality, propriety, public expenditure, financial accountability, economy, efficiency, effectiveness, legislative oversight, audit

Model Answer

Introduction

The Comptroller and Auditor General (CAG) is a constitutional authority responsible for auditing public finances. Its role extends beyond determining whether expenditure is legally authorised to examining whether public money has been used appropriately.

Legality and Propriety

Legality means verifying whether expenditure conforms to the Constitution, laws, rules, sanctions and applicable financial procedures.

Propriety involves examining whether expenditure reflects principles of **prudence, economy, efficiency and public interest**, even when it is technically lawful.

For example, expenditure may comply with formal rules but still involve avoidable extravagance, poor value for money or diversion from intended objectives. Propriety audit therefore helps identify such concerns.

Significance

The CAG's audit reports are submitted to the legislature, enabling institutions such as the Public Accounts Committee to examine financial irregularities and executive accountability. Thus, CAG contributes to responsible financial administration rather than merely checking accounting compliance.

Conclusion

The distinction between legality and propriety ensures that public expenditure is not merely **lawful but also justified, economical and directed towards public purposes**. Hence, propriety audit strengthens legislative control over the executive and promotes fiscal accountability.

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