

Ques  
Polity

The functions of Comptroller and Auditor general are neither preventive nor curative but a post-mortem. Comment (300 words)

Comptroller and Auditor general is the head of Audit & Accounts department of government of India, who works a watchdog of public purse and his appointment is made by the president of India.

Functions of the Comptroller and auditor general includes

1. Audit of accounts of the central govt. & the state government.
2. Auditing Public sector units if needed.
3. Performs three types of Audits
  - (a) Regulatory audit - expenditure as per rules
  - (b) Efficiency audit - to check the efficiency of work.
  - (c) Proprietary audit: to check the need, logic & propriety of the expenditure done.
4. CAG also works as a friend, philosopher & guide to Public Account committee (PAC) & CPSU.

The CAG performs all these functions in the capacity of an auditor, not as a comptroller. He never works as a comptroller, as comptroller is required to check the outflow of the public money. But in India the CAG just checks that if money is expensed according to rules, if it is being used efficiently.

The function of CAG are merely advisory in nature as he can't take any strict actions himself. Prior permission by the CAG is not needed hence his functions are not preventive in nature. ~~that~~ He can only point out the mistakes & errors in the expenditure when it is already done. hence the work of CAG is just like a postmortem. He can find out the cause of of mishap but can't really prevent the mishap from happening.

The CAG has a lot of functions but he is not given the permission to work as a comptroller, hence the full capacity of the post is not being used in our Country. Working as a comptroller will definitely definitely result in better financial and economical situations in our Country.