

Comptroller and Auditor General of India (CAG):

- Supreme Court decided to examine a plea challenging the sole prerogative of the Centre, acting through President, to appoint Comptroller and Auditor General of India.
- Article 148 provides for an independent office of CAG.
- He is head of Indian Audit and Accounts Department.
- CAG is appointed by President of India by a warrant under his hand and seal.
- He holds office for a period of six years or up to the age of 65 years, whichever is earlier.
- He can resign any time from his office by addressing resignation letter to President.
- He is not eligible for further office, either under Government of India or of any state, after he ceases to hold his office.
- He can also be removed by the president on same grounds and in the same manner as a judge of Supreme Court.
- His salary and other service conditions are determined by Parliament. His salary is equal to that of a judge of Supreme Court.
- Administrative expenses of office of CAG, including all salaries, allowances and pensions of persons serving in that office are charged upon Consolidated Fund of India.
- No minister can represent CAG in Parliament (both Houses) and no minister can be called upon to take any responsibility for any actions done by him.
- He is the guardian of public purse and controls entire financial system of country at both levels-Centre and state.
- CAG is an agent of Parliament and conducts audit of expenditure on behalf of Parliament. Therefore, he is responsible only to Parliament.
- Dr B R Ambedkar said that CAG shall be the most important Officer under Constitution of India.
- Article 149 authorises Parliament to prescribe duties and powers of CAG in relation to accounts of Union and of states and of any other authority or body.
- Accordingly, Parliament enacted the CAG's (Duties, Powers and Conditions of Service) act, 1971.

○ This Act was amended in 1976 to separate accounts from audit in the Central government.

Duties and functions of CAG:

- He audits accounts related to all expenditure from Consolidated Fund of India, consolidated fund of each state and consolidated fund of each union territory having a Legislative Assembly.
- He audits all expenditure from Contingency Fund of India and Public Account of India as well as contingency fund of each state and public account of each state.
- He audits the receipts and expenditure of the following: (a) All bodies and authorities substantially financed from the Central or state revenues; (b) Government companies; and (c) Other corporations and bodies, when so required by related laws.
- He audits accounts of any other authority when requested by President or Governor. e.g., audit of local bodies.
- He advises President with regard to prescription of form in which accounts of Centre and states shall be kept (Article 150).

- He submits his audit reports relating to accounts of Centre to President, who shall, in turn, place them before both Houses of Parliament (Article 151).
- He submits his audit reports relating to accounts of a state to governor, who shall, in turn, place them before state legislature (Article 151).
- He acts as a guide, friend and philosopher of the Public Accounts Committee of Parliament.
- He compiles and maintains accounts of state governments. In 1976, he was relieved of his responsibilities regarding the compilation and maintenance of accounts of Central Government due to separation of accounts from audit.
- CAG submits three audit reports to President—audit report on appropriation accounts, audit report on finance accounts, and audit report on public undertakings.
- President lays these reports before both Houses of Parliament.
- After this, Public Accounts Committee examines them and reports its findings to Parliament.
- In addition to legal and regulatory audit, CAG can also conduct propriety audit, that is, he can look into 'wisdom, faithfulness and economy' of government expenditure and comment on wastefulness and extravagance of such expenditure. However, unlike the legal and regulatory audit, which is obligatory on the part of CAG, propriety audit is discretionary.
- The secret service expenditure is a limitation on auditing role of CAG.
- Constitution of India visualises CAG to be Comptroller as well as Auditor General. However, in practice, CAG is fulfilling role of an Auditor-General only and not that of a Comptroller. CAG of India differs totally from CAG of Britain who has powers of both Comptroller as well as Auditor General.
- In 1968, an Audit Board was established as a part of office of CAG to associate outside specialists and experts to handle technical aspects of audit of specialised enterprises like engineering, iron and steel, chemicals.
- This board was established on the recommendations of Administrative Reforms Commission of India. It consists of a chairman and two members appointed by the CAG.

How is climate change affecting India's wheat production cycle?

- India recorded its warmest February (2025) in 124 years.
- Wheat is primarily grown in the northwestern parts of Indo-Gangetic plains.
- Wheat needs a cooler season to grow, and crop is usually sown between October and December. It is harvested between February and April in rabi crop season.
- Heat stress is known to affect growth and development of wheat by altering physio-bio-chemical processes.
- According to experts, real problem starts with the oceans. Indian Ocean is warming at an accelerated rate. Frequency of marine heat waves is expected to increase tenfold, from current average of 20 days per year to 220–250 days per year.
- A warming Indian Ocean will in turn alter India's monsoon, on which most of country's agriculture depends. For example, kharif or summer crop season is

starting and ending late, which inevitably delays the beginning of the rabi season.

- Wheat is a rabi crop. If its sowing starts late, later stages of plant growth will coincide with early heat waves in India.
- February 2025 was warmer than usual, and similar trends have been predicted for March. This is also the peak season for wheat harvest, and **ideal temperature in the later stages of the plant's growth should not cross 30°C.**
- **High temperatures cause early flowering and faster ripening, shortening the grain-filling period.** This results in **lighter grains with lower starch accumulation,** reducing the total wheat output.
- **Extreme heat causes wheat to develop higher protein content but lower starch, making the grain harder and affecting milling quality.**
- Farmers may face lower market prices due to reduced grain weight and quality issues.

How 'microlightning' in water droplets may have sparked life on Earth?

- The new findings add another angle to much-disputed Miller-Urey hypothesis, which argues that life on the planet emerged from a lightning strike.

What is the Miller-Urey hypothesis?

- Two scientists showed that a lightning bolt struck ocean, triggering chemical interaction with gases such as methane, ammonia & hydrogen that created organic molecules.
- **According to new study, water spray is sufficient to generate organic compounds without the requirement of external electricity.**
- **When water droplets divide, they develop opposing charges. While larger droplets have positive charges, smaller ones carry negative ones.** When these oppositely charged droplets move close together, tiny sparks leap between them. **This process, called "microlightning" by the researchers,** imitates how lightning forms in clouds.

- As a result, when researchers sprayed water into a mixture of nitrogen, methane, carbon dioxide and ammonia, it led to the formation of organic compounds, including hydrogen cyanide, glycine, and uracil.

10 years after ban, legal coal mining begins in Meghalaya:

- Chief Minister inaugurated first 'scientific' coal mining block at Saryngkham-A in the East Jaintia Hills district.
- Two other blocks cleared by Coal Ministry are Lumiakhi Wahsarang in same district and Pyndengshalang in West Khasi Hills district.

Lyngdoh Committee Report 2006:

- It is related to student body and student union elections conducted in universities, colleges and other institutions of higher education in India.

National Mission Saffron:

- **Launched in 2010-11 as part of Rashtriya Krishi Vikas Yojana (RKVY).**
- **It is aimed to improve saffron cultivation and the socio-economic status of people in Kashmir and has been revived to expand saffron cultivation to Northeast.**
- **NECTAR has been entrusted with managing the pilot project for saffron cultivation in the northeast.**
- **North East Centre for Technology Application and Reach (NECTAR), autonomous society, established in 2012 under Department of Science & Technology, Government of India with its headquarter at Shillong, Meghalaya.**

Japan earthquake (March 11, 2011):

- It had a magnitude of 9.
- **It shifted earth's axis of rotation by 10-25 cm**
- **It shortened the length of an earth day by 1.8 microseconds**
- It moved a local island eastward by 2.4 m
- **It generated sound waves detected by a satellite in low-earth orbit.**

PRACTICE MCQs

Q1. Consider the following statements about the office of the CAG:

1. No minister can represent CAG in the Parliament.
2. He is responsible only to the President of India.
3. Article 149 authorises the President of India to prescribe duties and powers of CAG.

Which of the statements given above is/are correct?

- a) 1 only
- b) 1 and 2 only
- c) 2 only
- d) 2 and 3 only

Answer: A

Q2. Lyngdoh Committee Report of 2006 is related to –

- a) Use of EVMs in general elections.
- b) Reforms in governance of Higher education system in India.
- c) Student body and student union elections conducted in Higher Education institutions.
- d) Strengthening Panchayati Raj Institutions in the country.

Answer: C

Q3. Consider the following statements about the National Saffron Mission:

1. It was launched in 2010-11 as part of Rashtriya Krishi Vikas Yojana.
2. It is aimed at improving saffron cultivation and the socio-economic status of people in Kashmir
3. It has been revived to expand saffron cultivation to Northeast India.

Which of the statements given above are correct?

- a) 1 and 2 only

- b) 2 and 3 only
- c) 1 and 3 only
- d) 1, 2 and 3

Answer: D

Q4. Which of the following statements is incorrect about the powers and functions of the CAG?

- a) He audits all expenditure from Contingency Fund of India and Public Account of India.
- b) He compiles and maintains accounts of Central and state governments.
- c) He cannot audit expenditure of secret service organisations of the government.
- d) He advises President about prescription of form in which accounts of Centre and states shall be kept.

Answer: B

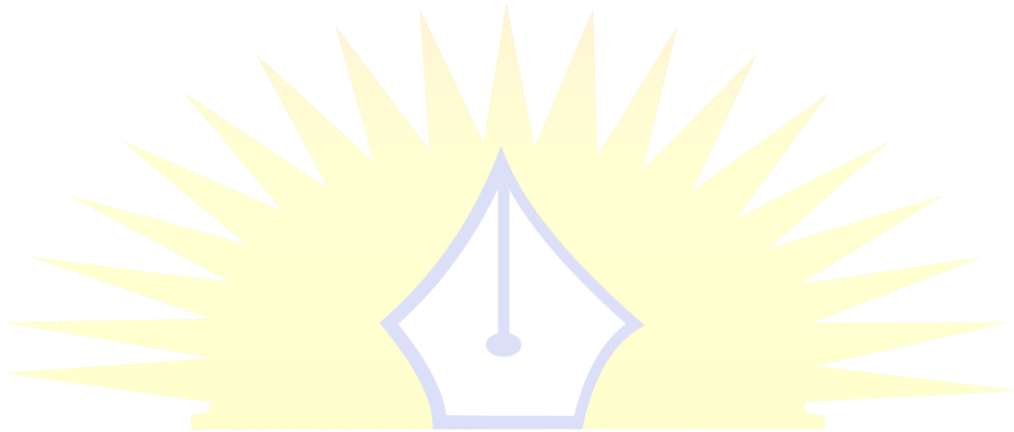
Q5. Consider the following statements about the CAG in India:

- 1. He is head of Indian Audit and Accounts Department.
- 2. CAG is appointed by President of India by a warrant under his hand and seal.
- 3. He holds office for a period of six years or up to the age of 65 years, whichever is earlier.
- 4. His salary and other service conditions are determined by the President.

How many statements given above are correct?

- a) Only one
- b) Only two
- c) Only three
- d) All four

Answer: C



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