

## Parliamentary Oversight of CAG<sup>1</sup>

(I)

A nation can never afford to forget history. When CAG's Performance Audit Report on the "Allocation of Coal Blocks and Augmentation of Coal Production" was tabled in Parliament in August 2012, the country witnessed a lot of high-pitched drama and hyperbole. While the BJP, then in opposition, promptly demanded the resignation of Prime Minister Manmohan Singh who was also the Coal minister during most of the period in question, the Congress spokesman, Manish Tiwari, slammed the CAG for not understanding the basics of 'development economics' on the ground that auctioning of coal blocks would have hiked the input cost for power plants, making electricity costlier. But the response of the then Minister of State in the PMO, Mr V Narayanasamy, was a case study that highlights how politicians often use an ingenuous bundle of half-truths, quarter-truths and outright lies to distract attention to defend corruption and confuse gullible citizens. The Hon'ble Minister stated that CAG's coal report was only a "draft report" without any proof (and hence without substance), and that it had to be "tested by the Parliament" and "examined by the PAC" before any definitive conclusion could be drawn, while grudgingly admitting that "unfortunately the CAG has a constitutional mandate".

It was not often that a Union minister had displayed such ignorance of constitutional provisions and parliamentary procedure regarding the CAG and his reports. Article 151(1) of the Constitution mandates that the reports of the CAG would be submitted to the President who "shall cause them to be laid before each House of Parliament" - there is nothing like a "draft report" once it is submitted by the CAG to the President. As regards his repeated assertions about the examination of CAG reports by the Public Accounts Committee, we had heard precisely identical statements umpteen number of times, for example, from Mrs. Sheila Dixit, the then Chief Minister of Delhi, when the CAG's CWG reports kicked up a furious storm of indignation at the unprecedented corruption reported by the CAG. She too had tried her utmost to downplay the scam, unprecedented in the context of an international sporting event that was being organised, trying to deflect the uncomfortable questions that were raised, and asserting that that the PAC would examine the report and would take appropriate action and if anyone was found guilty, he would of course be brought to book. Nothing was heard of what the PAC had examined and what action had been taken against the guilty until the nation later learnt with amazing disbelief that the CBI has forgotten to mention the name of a certain Suresh Kalmadi in the charge-sheet it had framed in the case.

The citizens are never told by politicians that the PAC only makes recommendations which are in no way binding on the government which may reject any or all of its suggestions, and the contention that once the report goes to the PAC, all ills will be remedied is nothing but a tactic at prevarication the politicians are adept at using, to stonewall any opposition or charges against them. The PAC reports are also not taken up for discussion in the Parliament, which is why people are remarkably ignorant about what happens to the CAG reports and PAC recommendations.

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(II)

The PAC was conceived to enforce the system of accountability - to hold the Government to account for its actions. The Committee on Public Accounts was first set up in 1921 in the wake of the Montague-Chelmsford Reforms. It was chaired by the Finance Member till 1949. Realising that this restricted the free expression of views and criticism of the Executive, the Constitution of India made the PAC a Parliamentary Committee. PAC is now constituted every year under Rule 308 of the "Rules of Procedure and Conduct of Business in Lok Sabha", with 22 members elected every year according to the principle of proportional representation - 15 from the Lok Sabha 7 from the Rajya Sabha. BY convention, since 1967, the Chairman is appointed by the Speaker, from the opposition members of the Lok Sabha. A minister cannot be a member of the PAC. The committee commands considerable respect in our parliamentary system and enjoys a higher status than other parliamentary committees.

Rule 308(1) *Ibid* defines the functions of the PAC, which primarily includes examination of appropriation and finance accounts of the Government and the Report of the CAG thereon, but PAC is at liberty to examine any other matter as well. In that sense, its functions extends "beyond the formality of expenditure to its wisdom, faithfulness and economy". The Committee can thus examines cases involving losses, nugatory expenditure and financial irregularities, and call upon the Ministry/Department concerned to explain the action it has taken to prevent a recurrence of such irregularities. It can "record its opinion in the form of disapproval or pass strictures against the extravagance or lack of proper control by the Ministry or Department concerned". While it discusses financial discipline, a detailed examination of the questions involving principle and system is a major function of the Committee, though it steers clear of questions of policy in the broad sense.<sup>2</sup>

The Committee selects the most important paragraphs from the Audit Reports for detailed examination after consultation with the CAG and submits its reports to the Lok Sabha on them. Unlike in UK, the Indian CAG is not an officer of the Parliament or the PAC, but has been described as the "friend, philosopher and guide of the PAC." After examining the CAG's reports, the PAC submits its recommendations to the House and the Government is required to submit Action Taken Notes on them within six months, which after consideration by the PAC is presented to Parliament as the Action Taken Report. The PAC can call anybody to depose before it, though ministers are never called; it often calls Secretaries of the concerned ministries/departments; but the Secretaries usually get away by promising action, which rarely goes beyond issuing circulars and directives. The PAC is supposed to act on apolitical lines, base its observations only on the merit of the case and look at each issue professionally and dispassionately. Its recommendations should be prudent, practical and pragmatic to address the problem adequately. While, by and large, all PACs have remarkably lived up to these expectations, unfortunately, perhaps for the first time in its history, during the examination of the CAG report on 2G scam, this covenant of non-partisanship had broken down irreparably, when the entire committee was divided along political lines and the report could not be finalised.

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<sup>2</sup> Source: [http://164.100.47.194/Loksabha/Committee/CommitteeInformation.aspx?comm\\_code=26&tab=0](http://164.100.47.194/Loksabha/Committee/CommitteeInformation.aspx?comm_code=26&tab=0)

The CAG submits around 40 reports pertaining to the Centre every year, besides 3-5 reports pertaining to every State. But the PAC, for constraints of time and non-availability of its members who are usually busy with their own constituencies, is unable to examine more than only 5-10 per cent of the observations contained in the CAG reports. To deal with huge number of reports and paras submitted by the CAG to Parliament, the PAC usually works through its Sub-Committees, of which there are eight at present, each dealing with specific areas, like reports on revenue, expenditure, railways, telecom, defence, etc. A similar system like the PAC also operate in every state. CASG's reports on commercial undertakings are discussed by a separate Committee of Parliament/ State Legislatures known as the Committee on Public Undertakings (COPU).

Table 1 shows the number of performance audit reports and compliance/ financial audit observations reported in the CAG's Audit Reports presented to the Parliament during the three year period 2014-2017. Table 2 shows that number of topics selected by the PAC during the five year period 2013-2018 and those actually discussed by the PAC. It will be seen that only a miniscule number of topics could be discussed by the PAC out of the total number of topics selected, which again were a small fraction of the total number of observations contained in the CAG Reports. As regards the states, each state has its own PAC, and matters are far worse there, with many paras pending for discussion for the last 10-15 years in many states, which cast a serious doubt on the efficacy of the PAC mechanism itself. Table 3 shows the number of reports presented to the respective Lok Sabha by the Central PAC. While their number vary widely, since the 13<sup>th</sup> Lok Sabha, the number of reports presented has consistently been going up. However, what actions, if at all, the Government has taken on those reports is not known. As already stated, the PAC reports contain only recommendations and the Government is at liberty to reject any or all of them, after citing some reasons which anyway are never difficult to divine.

**Table 1: Number of Audit Reports and Paras - Central Reports**

Wing	AR 2014-15		AR 2015-16		AR 2016-17	
	PAs	Paras	PAs	Paras	PAs	Paras
Civil +PT	3	62	6	74	4	59
Defence	-	122	3	36	-	44
Scientific	-	44	2	13	1	15
Revenue	8	86	6	26	3	28
Railways	4	50	3	33	2	8
AB	4	-	3	22	6	-
<i>Commercial</i>	-	23	-	34	-	49
<b>Total</b>	<b>19</b>	<b>387</b>	<b>23</b>	<b>238</b>	<b>16</b>	<b>203</b>

(PA: Performance Audit, each is considered a topic for the PAC. Paras refer to compliance/ financial audit observations, each of which is also considered a topic.)

**Table 2: Meetings held-Union Government Reports (except Commercial, discussed by PAC)**

Year	2013-14	2014-15	2015-16	2016-17	2017-18
Topics proposed	161	81	62	119	161
Topics Carried Over from Past	49	60	90	156	49
Fresh Topics selected	120	48	56	181	120
Topics discussed	22	30	27	66	22
No of Meetings Held	43	49	58	81	43

**Table 3: Reports presented by the PAC**

Lok Sabha	Tenure	No. of Reports Presented
1st Lok Sabha	1952-57	025
2nd Lok Sabha	1957-62	043
3rd Lok Sabha	1962-67	072
4th Lok Sabha	1967-70	125
5th Lok Sabha	1971-77	239
6th Lok Sabha	1977-79	149
7th Lok Sabha	1980-84	031
8th Lok Sabha	1984-89	187
9th Lok Sabha	1989-91	022
10th Lok Sabha	1991-96	119
11th Lok Sabha	1996-97	024
12th Lok Sabha	1998-99	011
13th Lok Sabha	1999-04	063
14th Lok Sabha	2004-09	084
15th Lok Sabha	2009 -14	100
16th Lok Sabha	2014 -	102

Source: [http://164.100.47.194/Loksabha/Committee/CommitteeInformation.aspx?comm\\_code=26&tab=0](http://164.100.47.194/Loksabha/Committee/CommitteeInformation.aspx?comm_code=26&tab=0)

(III)

An All India Conference of PACs of Parliament and State/UT Legislatures was hosted in 2015 after a gap of 14 years, which examined the changing role of PAC and the structural and external challenges faced by it. The conference highlighted the fact that during the 15th Lok Sabha, the then PAC had suggested that it should be consulted before appointment of the CAG who should be part of the legislature, like in UK and Australia and wanted the C&AG's DPC Act to be amended to this effect. Among its major recommendations were the engagement of experts for examining technical subjects, giving power to the CAG and PAC to examine PPP Projects and bringing finances of NGOs under Audit's purview. It also stressed setting a time limit for Ministries to furnish Action Taken Notes on Audit observations and PAC recommendations. The need for complete independence of C&AG making it a part of the PAC, need for harmony between C&AG at Centre and States and need for improvement of accountability of CAG, the need for Legislature to recognize and protect the CAG's institution whenever it comes under attack, tendency of State government officials to refuse and delay records and files to Audit, tendency of Government to keep Audit out of Government spending, and the need to make PAC recommendations

mandatory and not treated as merely advisory were other issues that were also deliberated upon and highlighted during the conference.<sup>3</sup>

The suggestion that CAG should be made accountable to Parliament sparked a great deal of controversy on the Constitutional guarantees and autonomy provided to the CAG. While an MP asserted that “CAG should also be answerable to someone” and that “Parliament is supreme”, a former CAG who did not wish to be identified contested that, “Parliamentarians have always held that Parliament is supreme. But, actually it is the Constitution that is supreme. The CAG is meant to be autonomous according to the Constitution. Tomorrow they may want the Election Commission to report to Parliament.” Indeed, the demand was rather strange and bizarre, but one can be certain that such demands would be raised in future also. The constitutional mandate of the CAG is to ensure the accountability of the executive. Executive is controlled by the Legislature. If CAG is made accountable to legislature, then there will be no protection for his independence in extreme situations if the Parliament is controlled by a brute majority of a single ruling party. It can then prevent audit scrutiny of transactions it has reasons to hide, and withhold CAG’s reports from being tabled in legislature whenever the same has the potential to damage its electoral prospects. All that had happened in the aftermath of presentation of CAG’s 2G Report inside and outside Parliament - the brazen, no-holds-barred attacks heaped upon the CAG’s institution by senior ministers of the ruling dispensation on a daily basis denigrating the institution of the CAG and questioning its credibility - is something which had never happened in the past and something that ought not to be forgotten ever. In the backdrop of these events, the suggestion to make the CAG accountable to Parliament would make a mockery of all the safeguards built into the Constitution to ensure the independence of the CAG to act “without fear or favour”, and facilitate the scope for dilution of those safeguards by an authoritarian future Government, which would clearly go against public interest. It would also violate the UN-approved international treaties and agreements India is part of, like the Lima Declaration or Mexico Declaration which assert CAG’s independence in the most unambiguous terms, even when the CAG is made an agent of Parliament:

*The independence of Supreme Audit Institutions provided under the Constitution and law also guarantees a very high degree of initiative and autonomy, even when they act as an agent of Parliament and perform audits on its instructions. The relationship between the Supreme Audit Institution and Parliament shall be laid down in the Constitution according to the conditions and requirements of each country. (Section 8, Relationship to Parliament, Lima Declaration)*

*While respecting the laws enacted by the Legislature that apply to them, SAIs are free from direction or interference from the Legislature or the Executive in the selection of audit issues; planning, programming, conduct, reporting, and follow-up of their audits; organization and management of their office; and enforcement of their decisions where the application of sanctions is part of their mandate. (Principle 3, Mexico Declaration)*

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<sup>3</sup> PIB Press Release by the Lok Sabha Secretariat, 9 September 2015.

In fact, both the executive and the legislature should rather strive in unison to uphold the CAG's authority and unfettered independence, instead of trying to constrain these through legislative/ constitutional amendment. Rather than trying to limit the authority of the CAG on the pretext of increasing his accountability, the PAC should recommend greater empowerment of the CAG to overcome the limitations he faces in discharging his duties. The CAG does not have the power to obtain any record he needs within a specific time, something even an ordinary citizen enjoys under the RTI Act, no power to penalize or even recommend initiation of disciplinary proceedings against those who refuse to cooperate with his officers by withholding essential records, documents and responses to his queries and observations and make a mockery of his recommendations by not acting on them. The Government has the discretion to lay the CAG's reports to legislature at a time chosen by it, there being no time limit prescribed in the CAG's DPC Act or the Constitution, and many state Governments have used this loophole to withhold the reports perceived as damaging or inconvenient till impending elections. Since the contents of the reports are protected by legislative privileges, voters are denied any knowledge of events that may influence their choice, besides obviating the scope for timely legislative scrutiny and remedial action, which obviously militate against the concepts of public accountability and public interest.<sup>4</sup> Of course the CAG's institution also urgently needs to institute measures to ensure much improved systems of internal accountability and much better quality control of the contents of his reports; they must also improve the quality of their recommendations which, save a few good exceptions, are often rather poor and lacking in insight, but that does not mean that the powers of the CAG should be curbed and his independence fettered.

When it comes to empowerment of the CAG, the record of Governments is indeed dismal. CAG had proposed an amendment to the DPC Act to UPA-I seeking comprehensive audit of public funds and bodies rendering public services, and for ensuring a structured, time-bound response to the audit observations. The Government has so far remained unmoved. The procedure for appointment of the CAG remain shrouded in secrecy and opaqueness which also is against public interest, but no Government has shown even the slightest inclination, let alone desire, to improve transparency in the process. Irrespective of political affiliations, all governments are equally scared that a transparent process may result in an outcome which might sweep them off their feet in the event of some unforeseen and unfavourable contingency. This would bring even bitter political rivals to collude and collaborate to undermine the spirit behind the Constitutional provisions related to the CAG.

International practices in respect of the CAG vary widely, and even where the CAG functions as an officer of Parliament, like in UK or Australia, the established conventions, strict media and public scrutiny, and ethical practices zealously protect the CAG's independence. In these countries, the PAC proceedings have never been hamstrung by the fractious nature of political debates between rival political parties as witnessed during the discussions on CAG reports on 2G or Coal scams. A comparison with those countries would thus be clearly out of place and a logical aberration.

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<sup>4</sup> A private member's Bill, introduced in 2013 by MP Mr. Baijayant Panda and subsequently withdrawn for lack of support, sought to compulsorily ensure tabling of CAG reports to the legislature by the executive within seven days of their receipt from the CAG.

(IV)

In most Commonwealth countries which follow the so-called Westminster model of audit institution, the Auditor-General, whose reports form the bedrock of Parliamentary oversight, reports directly to Parliament/PAC. In some countries, the Auditor-General is an officer of Parliament which guarantees his independence from the executive, like UK or Australia, while in others, like India, he is independent of both the executive and the legislature. But in all these countries, including India, Parliament or PAC is fully empowered to examine any issue, *suo moto*, which has not been reported by the Auditor General but which affect the delivery, accountability, transparency or integrity of the public system of financial governance. How then the system is working in UK or Australia where the CAG is functioning under the control and direction of the Parliament, and why the same system cannot work in India would be a legitimate question. To understand the difference between the two, let us examine the system in UK, which has been replicated in Australia and some other Commonwealth countries as well.

In UK which does not have a written Constitution, the C&AG derives its powers from an Act of parliament, The Exchequer and Audit Departments Act, 1866, which created the post of Comptroller and Auditor General in its modern form. Although the C&AG was described as an officer in nineteenth century texts, this was not officially recognised until the National Audit Act of 1983, which made the C&AG an Officer of the House of Commons, to be appointed by the Crown, but in consultation with the Chairman of the Public Accounts Committee (PAC).<sup>5</sup> The C&AG holds office during good behaviour without any stipulation as to his tenure (Sir John Bourne was C&AG for 20 years before deciding to relinquish in 2008) and can only be dismissed following resolutions of both Houses of Parliament. The 1983 Act also created an independent National Audit Office (NAO), with staff employed directly by the C&AG, gave him complete discretion over discharge of his functions while requiring him to consider any proposals made by the PAC. The Act also created a statutory Public Accounts Commission to oversee the budget of the NAO and appoint its auditor. It consists of the Chairman of the PAC, the Leader of the House and seven other MPs. The staff of the NAO are not civil servants but public servants, and the C&AG, within certain guidelines, determines their salaries and conditions of service. The C&AG has ultimate discretion to decide his work programme and its execution. He has full control over his resources and budget and enjoys immunity and protection from the actions of others in the performance of his duties.<sup>6</sup>

By virtue being an Officer of the House of Commons, he is independent of the Executive and the Judiciary. The budget of the NAO is determined by Legislature on his recommendation, which are considered and recommended by the Public Accounts Commission to the House of Commons for acceptance. Accountability of the C&AG and NAO is ensured through the Parliament - the Committee of Public Accounts and the Public Accounts Commission - and through independent auditors appointed by the Commission to audit the NAO. In India, the institution of the CAG is not audited, which is a serious weakness in the system. The CAG in India has introduced a loose system of Peer Review by other members

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<sup>5</sup> Until then the C&AG was appointed on the recommendation of the head of the civil service to the Prime Minister, and there were statutory references to Treasury powers to direct the C&AG on audit matters.

<sup>6</sup> <http://researchbriefings.files.parliament.uk/documents/SN04595/SN04595.pdf>, accessed 21/08/2018.

of the global SAI community (INTOSAI), which does not serve even the minimal requirements of assurance on the adequacy of internal controls existing within the organisation. Accountability of the C&AG and his organisation must be ensured by devising a proper system, but politicians should be kept out of it because they will use every opportunity to subvert the institution and damage its credibility, as we have seen during the scam-tainted regime of the UPA-II, when many of their ministers and MPs, reeling under charges of endemic corruption, were scurrying for cover and missed no opportunity to malign the institution. Not that any other Government has treated the CAG's institution with more respect.

Three constitutional watchdogs at Westminster are known as Officers of Parliament- the Comptroller and Auditor General, the Parliamentary Ombudsman and the Parliamentary Commissioner for Standards. The term "Officer of Parliament" indicates a special relationship with Parliament, emphasising the independence of the officer to be protected by strong safeguards like restrictions on his dismissal and direct appointment of staff as non-civil servants. The basic idea is to protect the independence of such an officer from the Government or the Official Opposition, who might be guided more by partisan considerations rather than public interest, and the basis of such independence is set out in the statute itself in unambiguous terms.<sup>7</sup> During the 1990s, other Commonwealth countries like Australia and New Zealand similarly amended their respective Audit acts to make the Auditor General an officer of Parliament with similar powers. The US Government Accountability Office has, since its inception, acted as a legislative branch agency and reports on a wide variety of subjects ranging from federal fiscal issues and debt control to aviation security, gun control and counter-terrorism matters.<sup>8</sup>

The idea behind the creation of an Officer of Parliament was thus to safeguard the independence required by the officer to discharge his duties which may run counter to what the government wishes and to protect him from ministerial caprices, while ensuring his accountability. Mechanisms like protection against arbitrary dismissal etc. do serve this end, but it also determines his relationship with the Parliament. There needs to be a balance between independence and interdependence so that power of an unelected officer over the elected may not harm the system, and transparency in the functioning of the officer would help strike such a balance, but essentially the architecture of a robust system must be defined by elements like:

- Transparency in appointment;
- Independence from government and political opposition;
- Reporting responsibilities to Parliament and its committees;
- Institutional support for the officer within Parliament;
- Power to recruit, appoint and dismiss staff at the disposal of the officer;
- Availability and assurance of adequate funding and resources at all times; and
- Authority, power and wherewithal to perform and discharge the assigned duties including investigative and enforcement powers on behalf of Parliament.

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<sup>7</sup> <https://www.ucl.ac.uk/political-science/publications/unit-publications/100.pdf>, accessed 21/08/2018.

<sup>8</sup> Mathur, B P, "CAG has only done its job", Daily Mail, 03/09/2012, <http://www.dailymail.co.uk/indiahome/indianews/article-2197813/CAG-job.html>, accessed 21/08/2018.

Although the Public Accounts Committee (PAC) was established in 1861, its relationship with the C&AG was ambiguous. Pressure for reform mounted in the 1970s, which ultimately led to the enactment of 1983 Act. It initially created some nervousness within the establishment of the C&AG on the possible loss of his independence after becoming an Officer of the House, since being subject to the direction of the House might compromise his independence in the matter of selection of audit areas; it might make him vulnerable to pressure from select committees of the House to examine matters required by these committees. These misgivings were dispelled by ensuring that his relationship with Parliament would be mediated by the PAC while retaining his full discretion in the discharge of his functions.

Experts assess that C&AG's status as an Officer of the House of Commons has enhanced the relationship with the House of Commons, while protecting his independence and autonomy under the 1983 Act. Members of the House of Commons often approach the CAG requesting him for inquiry into specific subjects, which the CAG may or may not oblige, just as he may not and does not always accept the recommendations of the PAC as to what to investigate. The C&AG's own accountability is ensured by the audit of NAO by the auditor appointed by the Public Accounts Commission. Although other departmental select committees of the House of Commons may discuss the NAO reports and use them for policy decisions, C&AG is never called to appear as witness before them. His authority to conduct economy, efficiency and effectiveness audit is enshrined in the Audit Act itself, which precludes him from examining matters related to policies of the elected Government.

Being an Officer of Parliament<sup>9</sup> also has its own advantages, it gives the C&AG Parliamentary privileges and freedom from arrest or obstruction in the discharge of his duties. Most importantly, failure or denial by a department/ ministry/ office to provide the C&AG with documents requisitioned by him would make them guilty of contempt of the House as well as in breach of the relevant statutes. Most other rights as Officer of the House are, however, considered to be peripheral and symbolic rather than real, but the 1983 Act excludes the House of Commons from exercising any control over the C&AG, so there are no lines of managerial accountability.<sup>10</sup>

I am not sure if these powers and discretion would ever be given to the CAG in India, even if he is made an officer of our Parliament. To ensure such independence, first and foremost requirement is that the process of appointment of the CAG be made rule-based, transparent, objective and consultative, like in the UK. When Sir John Bourn, was appointed in 1988 as the C&AG, he was confirmed in Parliament after recommendation by the then Chairman of the PAC to the Prime Minister, with no formal recruitment procedure, no advertising, no open competition and no formal retirement age. PAC chair, by convention, being held by the Opposition indicates the bi-partisan nature of the process of appointment, which

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<sup>9</sup> No UK act defines an Officer of Parliament. Only New Zealand has developed a set of criteria designed to identify Officers of Parliament which include: (1) An Officer of Parliament must only be created to provide a check on the arbitrary use of power by the Executive; (2) An Officer of Parliament must only be discharging functions which the House of Representatives itself, if it so wished, might carry out; and (3) Parliament should consider creating an Officer of Parliament only rarely.

<sup>10</sup> *Ibid.*

ensures objectivity of the selection procedure. The appointment needs to be confirmed by the House of Commons, so that any arbitrary choice would be open to public scrutiny.<sup>11</sup>

In India, despite several PILs, such openness and transparency still remain wistful thinking and the process of appointment of the CAG is likely to remain arbitrary, opaque and politically-determined in the foreseeable future. Would the Government and the political opposition ever agree to amend the Constitution or CAG's DPC Act to make the appointment process of the CAG as objective as in the UK, to be ratified by the Parliament? Demanding to follow the example of UK or Australia where it suits but ignoring their best practices and precepts which are inconvenient is indicative of a mindset that seeks to protect narrow short-term interests of the political dispensation rather than promoting the long term interests of the nation and democracy. The ultimate objective is gain control over the institution of the CAG by any means and make it subject to the wills and wiles of the politicians, rather than promoting its effectiveness and efficiency.

Despite the executive and legislative indifference, if not obstruction, to expand the powers of the CAG, the existing Constitutional safeguards have so far ensured the institution's political neutrality, objectivity in selection of audit areas, robustness of processes and procedures and integrity in reporting, under various political dispensations which have systematically decimated most institutions that add value to democracy, a process that has been continuing unabated since independence. Even the Judiciary has not been spared. Apart from the Election Commission, no other institution commands as much respect and credibility and the CAG's institution does. It is not for nothing that the CAG enjoys high esteem and reputation in the international institutions which employ CAG's officers as their auditors. Despite the flaws and shortcomings and less than perfect internal controls, the reports of the CAG are widely consulted by researchers, academics, media and policymakers and keenly watched by the laymen. During the last 150 plus years of its existence, the institution of CAG has so far stoutly stood the test of time, zealously guarding its independence, objectivity and political neutrality. Institutions do not endure as long without solid values, and the fact that the CAG's institution still enjoys widespread respect and credibility is testimony to those values nurtured by the institution over the last one and half centuries. It has successfully weathered the relentless political onslaught and brazen attempts to denigrate it in the recent past, refusing to be drawn into nasty partisan politics. If as a nation we cannot protect one of our most cherished institutions from the crafty machinations of the politicians, it will indeed speak very poorly of our democracy and civil society.

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<sup>11</sup> The appointment of the current C&AG of UK, Sir Amyas Morse, a former global managing partner at PricewaterhouseCoopers, also followed a selection process involving the Commons Public Accounts Committee Chairman Edward Leigh, Treasury chief Sir Nicholas Macpherson representing Prime Minister Gordon Brown, Sir Andrew Likierman, NAO Board Chairman elect, and the then C&AG