1. The office of the Comptroller and Auditor General (CAG) of India is the keystone in the arch of constitutional measures of accountability. Comment.

## **Demand of the question:**

It expects student to elaborate about the role and function Comptroller and Auditor General plays in Indian Polity to fulfil her/his accountability. It also expects student to write about how the Comptroller and Auditor General(CAG) represents a Principal figure in the arch of constitutional measure of accountability.

### Introduction:

The Constitution of India (Article 148) provides for an independent office of the Comptroller and Auditor General of India (CAG). She/he is the head of the Indian Audit and Accounts Department. CAG is guardian of the public purse and controls the entire financial system of the country at both the levels—the Centre and the state.

### **Body:**

Abound to Her/his duty to uphold the Constitution of India and laws of Parliament in the field of financial administration CAG plays following roles and performs important functions to fulfil her/his accountability as mentioned below:

- CAG audits the accounts related to all expenditure from the Consolidated Fund of India, Consolidated Fund of each state and UT's having a legislative assembly.
- She/he audits all expenditure from the Contingency Fund of India and the Public Account of India as well as the Contingency Fund and Public Account of each state.
- She/he audits all trading, manufacturing, profit and loss accounts, balance sheets and other subsidiary accounts kept by any department of the Central Government and the state governments.
- She/he audits the receipts and expenditure of all bodies and authorities substantially financed from the Central or State revenues.
- She/he audits the accounts of any other authority when requested by the President or Governor e.g. Local bodies.
- CAG also acts as a guide, friend and philosopher of the Public Accounts
   Committee of the Parliament.

Keystone in the arch of Constitutional measures of accountability:

- CAG audit reports are handed over to the PACs i.e. Public Accounts Committee at the centre and at the state.
- Three CAG reports i.e. audit report on appropriation accounts, audit report on finance accounts and audit report on public sector undertakings are examined by PAC.
- At the central/state level, these reports are submitted by CAG to president/governor, who makes them to be laid in parliament/legislature.
   Here CAG stands different from other measures of accountability as the CAG reports are submitted to the executive.

- CAG also assists the committee in its deliberations by preparing a list of the
  most urgent matters which deserve the attention of the PAC. Here, CAG plays
  his role by bringing the most important matters to the attention of PAC.
- She/he also helps in making the actions of the committee clear to the witnesses and in making the action of the government clear to the committee.
- CAG position is sometimes one of interpreter and translator, explaining the
  officials' views to the politicians and vice-versa which in turn ensure
  accountability of the government.
- The responsibility of the CAG does not end here. He has to watch whether
  the corrective action suggested by her/him has been taken or not. In cases
  whether it has not been taken, She/he reports the matter to the PAC which
  will take up the matter. It ensures accountability not just with respect to
  auditing matters but also with respect to implementation.
- Hence, CAG stands as a keystone in the arch of constitutional measure of accountability where CAG not only represents the structure of accountability but also holds together the structure of accountability.

Despite playing this most important role CAG has some considerable challenges to address:

- In present times audits are getting complex because forms of corruption and maladministration extremely difficult to detect.
- Besides the historic task of keeping a close watch on the Central and State governments, CAG are now auditing several public-private partnerships (PPP) projects.
- No criterion or procedure has been prescribed either in the Constitution or in the statute for the appointment of CAG.
- This goes against the international best practices prevalent across the world.
- The CAG has the authority to inspect any Government office and to call for any accounts. However, in practice, the supply of records is often denied.
- The work of audit of accounts of the Union and of the States is actually done by the officers and staff of the IA&AD. However, no statutory recognition has been given to the work of IA&AD in India as against National Audit Office of the UK.
- CAG of India only performed the role of an Auditor General and not of a Comptroller but in Britain it has the power of both Comptroller as well as Auditor General.
- In India the CAG audits the accounts after the expenditure is committed i.e. ex post facto. In UK no money can be drawn from the public exchequer without the approval of the CAG.
- In India, CAG is not a member of the parliament while in Britain; CAG is a member of house of the Commons.

To address these kind of challenges some reforms are suggested by former CAG Vinod Rai :

 Bring all private-public partnerships (PPPs), Panchayati Raj Institutions and government-funded societies, within the ambit of the CAG.

- CAG Act of 1971 should be amended to keep pace with the changes in governance.
- A collegiums type mechanism be set up to choose a new CAG on the lines of selecting a Chief Vigilance Commissioner (CVC).

### **Conclusion:**

In view of the nature of work of CAG,Dr. B.R. Ambedkar said that the CAG shall be the most important Office under the Constitution of India. Hence, It becomes imperative to maintain the independent nature of office of the CAG which in turn will ensure that CAG will remain as a keystone in the arch of constitutional measure of accountability.

2. What are the different constitutional bodies, apart from the judiciary, that have the mandate to protect the rights of citizens, especially the disadvantaged ones? Discuss.

## **Demand of the question:**

It expects student to write about the various constitutional bodies, apart from the judiciary, that have mandate to protect the rights of citizens. It also expects student to write about what roles do these bodies play while protecting the rights of citizen, especially the disadvantaged ones.

### Introduction:

Human rights are basic fundamental rights which are integral part for the development of human being in the absence of which a person cannot live life with dignity. Constitution of India protects the fundamental rights or human rights of the people, provisions for the same have been made not only in the Articles of the Constitution but also through judiciary and different constitutional bodies.

### **Body:**

India is the biggest democracy in the world. Being a democratic country one of the main objectives is the protection of the basic rights of the people.

- In this context, Judiciary plays an important role by protecting the rights of citizens. As judiciary protects rights of citizens in general scenario various different constitutional bodies protect rights of citizens in relation to specific issues/section.
- In Indian Context Scheduled Castes(SC), Scheduled Tribes(ST), Backward Classes(BC) and linguistic minorities form the disadvantaged ones. Hence different Constitutional bodies are set up to safeguard the rights of these disadvantaged sections. Their names and mandates are as mentioned below.

#### National Commission for SCs:

- The National Commission for Scheduled Castes (SCs) is a constitutional body in the sense that it is directly established by Article 338 of the Constitution.
- It investigate and monitor all matters relating to the constitutional and other legal safeguards for the SCs and to evaluate their working.

- It inquire into specific complaints with respect to the deprivation of rights and safeguards of the SCs.
- Commission presents an annual report to the president.

### **National Commission for STs**

- National Commission for Scheduled Tribes (STs) is a constitutional body in the sense that it is directly established by Article 338-A of the Constitution
- It investigate and monitor all matters relating to the constitutional and other legal safeguards for the STs and to evaluate their working;
- It inquires into specific complaints with respect to the deprivation of rights and safeguards of the STs.
- Commission presents an annual report to the president.

# National Commission for Backward Classes (NCBC):

- Earlier the commission used to be statutory body but the 102nd Amendment Act of 2018 conferred a constitutional status on the Commission. The amendment inserted a new Article 338-B in the constitution. Hence, the Commission ceased to be a statutory body and became a constitutional body.
- It investigates and monitor all matters relating to the constitutional and other legal safeguards for the socially and educationally backward classes and it evaluate their working.
- It inquires into specific complaints with respect to the deprivation of rights and safeguards of the socially and educationally backward classes.
- The Commission presents an annual report to the President.

# Special Officer for Linguistic Minorities:

- In pursuance of the provision of Article 350-B of the Constitution, the office of the Special Officer for Linguistic Minorities was created in 1957.
- The Commissioner takes up all the matters pertaining to the grievances arising out of the non-implementation of the Constitutional and Nationally Agreed Scheme of Safeguards provided to linguistic minorities

## Role played by these bodies:

- They have worked towards complaints related mostly to promotions, discrimination and harassment on various counts, conduct of departmental enquires, transfers etc.
- NCSC monitors the implementation of the various legal provisions in force regarding atrocities against dalits. Over the years, the Commission has conducted several on-the-spot inquiries into complaints of atrocities.
- Commissions monitors the levels of literacy and educational development of the disadvantaged sections and have taken special interest in female literacy rates.
- On economic front, they have recommended land ceiling and the redistribution of surplus land by various state governments, suggested a range of tenancy reforms and several measures to prevent the alienation of tribal land.

- Literacy rate among SC/ST men and women increased by around 9% and 14 % respectively compared to 10% and 5% among non-SC/ST community.
- Health indicators including IMR, MMR etc., have improved and seen a reduction of more than 5% with respect to disadvantaged sections of society as per the report by Registrar General of India, Sample Registration System.

Several issues of the communities need attention of commission:

- NCRB data shows a spike in the number of cases filed under SC/ST prevention of atrocities act which shows the discrimination and atrocities are increasing.
- The incidents like dalit lynching in Una, Gujarat; caste related honour killings in Haryana shows that the commission has been ineffective in bringing behavioural change in the society.
- There are delays in conducting the inquiry and in delivering judgements. Also, there is a perception that the Commission tends to confirm the government's position on most cases.
- The commission inability to reduce the incidence of atrocities and violence against dalits, or to effectively fight the persistent scourge of untouchability is a biggest failure on its part.
- The Commission has been active in suggesting ways of streamlining procedures, implement reservations but is failing in brining fundamental reforms.
- The commission decisions being only recommendatory, without a strong follow up mechanisms are mostly ignored.

### **Conclusion:**

It is crystal clear that rights acts like check on the arbitrary power and if they are safeguarded through the institutions like these then they will definitely help people to live a life of dignity. But the functions of the commissions can be improved by giving them the power of criminal investigation, power to penalize, fixed time period for discussion of commission reports, suo motu powers.



3. Boycott of Chinese goods is knee-jerk reaction. India must boost manufacturing, cut reliance on China. Critically comment.

## **Demand of the question:**

It expects student to write about pros and cons of the Nationwide call given by various organisations, civil society groups & people to boycott Chinese goods. The question also expects student to analyse both aspects of whether India should boost manufacturing and cut reliance on China or not.

### Introduction:

A Nationwide call has been given by various organisations, civil society groups & people to boycott Chinese goods due to the escalated tensions at the Line of Actual Control- Galwan Valley, followed by a border clash between the Indian and Chinese troops which resulted in casualties of 20 Indian soldiers

## **Body:**

India's trade relation with China:

- To begin with, boycotting Chinese products is easier said than done.
- India is dependent on China for a wide array of goods, ranging from electronics to fertilisers.
- Any attempt to reduce imports from China through tariffs or other non-tariff barriers, will raise prices for Indian consumers i.e. we need to pay more for smart TV, mobile phones, car, air-conditioner.
- India also imports capital goods and intermediate products from China, such restrictions will affect domestic manufacturing competitiveness, and thus further erode the country's export competitiveness. Moreover, in the shortrun, ensuring uninterrupted alternative supplies may not be a feasible option.
- There is also the issue of Chinese investment in the Indian start-up space to contend with. Companies like Alibaba and Tencent have invested in "unicorns" such as Zomato, Paytm, Ola cabs and others.
- Two-way trade was worth \$88 billion in the fiscal year to March 2019, with a
  deficit of \$53.5 billion in China's favour, India's widest with any country.

# Impact on India:

- If imposed, a large-scale boycott will hurt Indian businesses at a time when they are struggling to cope with the effects of COVID-19 pandemic.
- Additionally, even a slight increase in duties would raise the cost of import for vendors, which would eventually result in hiked prices for the consumers.
- As per reports, 75 percent of the smart phones sold in India are made by Chinese companies.
- At least 45 percent of consumer durables imported to India come from China. The sector is estimated to be around Rs 763 billion. AC, refrigerators and televisions lead the pack.
- Most of the times, the poorest consumers are the worst-hit in a trade ban because they are the most price-sensitive.

Though the sudden outrage to boycott Chinese goods seems Knee-jerk reaction but

it has some postulates too:

- The sudden outrage to boycott Chinese goods has played a role in bringing together Indians on the International stage during the ongoing COVID-19.
- Boycott will definitely hurt Chinese businesses, threaten their survival during this crisis.
- Boycott will also send a strong message to China that having a favourable trade deficit doesn't mean that China can act aggressively on any front of the border and try to expand its territory.
- Boycott of Chinese goods will also send a message to the Chinese government that they will now have to handle the war like situations on the border, in health sector and in the economic sector too.

But considering the whole scenario in the short run boycotting Chinese goods seems a knee-jerk reaction and hence We need to adopt a sustainable approach to boost manufacturing and cut reliance on China.

Ways to Boost to Manufacturing sector:

- Prime Minister Narendra Modi called to build a self-reliant India (Aatm-Nirbhar Bharat), citing its experience in managing local demand without having to rely on imports in a major way during the lockdown.
- India's exports to China grew from \$16.5 to \$16.95 billion in 2019 while imports declined from \$73.8 billion to \$68.2 billion in 2019.
- India's share in the global exports of manufactured products remains around 2% which is far less than 18% share of China. Hence, we need to formulate policies which will boost manufacturing sector in India.
- This is not to deny the need to build up domestic capabilities, across sectors through the initiatives such as Make in India, App innovation challenge.
- While making sure that the Indian a manufacturing sector is growing also acquiring heights in new fields is also important through initiatives such as Smart India Hackathon etc.
- Prioritising Made-in-India products on the Government e-Marketplace (GeM), an Amazon-style procurement portal can prove to be effective.
- Also MSME needs to be boosted by financing them through schemes like MUDRA yojna so that import of intermediate products can be reduced.
- The long-term objective should be to push through long-pending legislation that aims to address the structural bottlenecks that continue to plague and hinder domestic competitiveness.

### **Conclusion:**

It is to be understood that that turning a border dispute into a trade war is unlikely to solve the border dispute. But, it doesn't mean that India should put aside its pride and act like a soft state. Hence, Boosting manufacturing sector beside avoiding a knee jerk reaction till the time we get Self reliant seems to be the profitable way forward.