Mandate for Audit

Sections 13, 16 and 17 of the Duties, Powers and Conditions of Service (DPC) Act define the duties of the C&AG in relation to the audit of the accounts and the transactions relating to the Consolidated Fund, Contingency Fund and the Public Accounts of the Union, the States and Union Territories. C&AG is also responsible for the audit of Local Bodies (i.e. Panchayati raj institutions and Urban Local Bodies) under the provisions of some of the State Acts and provide technical and administrative guidance for Accounting & Audit functions in all States.

Mandate for Accounts Maintenance

Sections 10 to 12 of the Duties, Powers and Conditions of Service of the Comptroller & Auditor General of India Act, 1971 deal with the responsibilities of Comptroller & Auditor General of India, in relation to Compilation of Accounts of the Union, the States and Union Territories with Legislatures.

Under the provisions, the C&AG compiles the Accounts of the States, keeps such accounts in relation to compiling of the Accounts of the States as may be necessary and prepares Finance & Appropriation Accounts every year.

The Finance & Appropriation Accounts signed by the C&AG of India are presented to the Governor of the State Legislature.