

Corrigendum/Explanation SFG FRC 2026 Test 46

**There are 1 change in today's paper.
In Q.31 the correct answer is Option a**

Q.31) With reference to the Comptroller and Auditor General of India (CAG), consider the following statements:

- I. The CAG is the head of the Indian Audit and Accounts Department.
- II. The CAG is obligated to conduct propriety audits, that is, he can assess the wisdom, faithfulness, and economy of government expenditure,
- III. The CAG can be removed by the President in the same manner and on the same grounds as a Judge of the Supreme Court.

Which of the statements given above are correct?

- a) I and III only
- b) I and II only
- c) II and III only
- d) I, II and III

Ans) a

Exp) Option a is the correct answer.

Statement I is correct. The CAG heads the Indian Audit and Accounts Department, which is responsible for auditing government receipts and expenditures.

Statement II is incorrect. In addition to legal and regulatory audits, the CAG can conduct propriety audits, that is, he can assess the wisdom, faithfulness, and economy of government expenditure, and comment on wastefulness and extravagance. Unlike legal and regulatory audits, which are obligatory, propriety audits are discretionary..

Statement III is correct. The President can remove the CAG on same grounds and in the same manner as a judge of the Supreme Court i.e., can be removed only after an address by both Houses of Parliament supported by a special majority, on grounds of proved misbehaviour or incapacity.