

Indian CAG as external auditor of OPCW

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In News: Recently, India's Comptroller and Auditor General (CAG) GC Murmu has been chosen as the external auditor by a prestigious intergovernmental organisation working for the elimination of chemical weapons for a three-year term starting 2021.

The Organization for the Prohibition of Chemical Weapons (OPCW)

- The Chemical Weapons Convention of 1997 created an international body to adopt and uphold the provisions of the non-proliferation treaty, which forbids signatory states from using, stockpiling, or transferring chemical weapons.
- The Organization for the Prohibition of Chemical Weapons (OPCW) is allowed to conduct inspections to ensure that signatory states are abiding by the convention.
- The OPCW reports on its inspections and other operations to the UN through the Secretary General's office, as per the 2001 Relationship Agreement between the OPCW and the UN.
- The Nobel Peace Prize was given to the organisation in 2013 "for its systematic efforts to eradicate chemical weapons."

The Chemical Weapons Convention makes it illegal to:

- Chemical weapons development, production, acquisition, stockpiling, or retention.
- The movement of chemical weapons, either directly or indirectly.
- Usage of chemical weapons or combat readiness for use.
- assisting, enabling, or causing other countries to

participate in CWC-prohibited activities.

- “As a form of warfare,” the use of riot control officers.

The Executive Council

- India was also selected as the member of the executive council of the OPCW representing Asia group for another two-year term during the OPCW conference.
- It is the OPCW’s governing body.
- The Council is made up of 41 OPCW Member States who are elected every two years by the Conference of States Parties.
- The Council is in charge of overseeing the Technical Secretariat’s operations and supporting the Convention’s successful implementation and enforcement.
- Each Member State has the right to serve on the Executive Council on a revolving basis.

Comptroller and Auditor General

- **Constitutional Body:** Article 148 of the Constitution establishes the CAG as an autonomous office. It is India’s highest auditing authority.
- Articles 149-151 (Duties and Powers, Type of Accounts of the Union and the States, and Audit Reports), Article 279 (calculation of net proceeds, and so on), and the Third Schedule (Oath or Affirmation) and Sixth Schedule (Audit Reports) are all related to CAG (Administration of Tribal Areas in the States of Assam, Meghalaya, Tripura and Mizoram).
- **Appointment:** Appointed by the President of India via a warrant signed and sealed by him.
- **Tenure:** A six-year term or until the age of 65, whichever comes first.
- **Removal:** CAG can be removed by the President for the same reasons and in the same way that a Supreme Court justice can be removed. He is only in power until the

President appoints him.

Duties and Powers, as well as the CAG's (Duties, Powers, and Conditions of Service) Act of 1971:

- Audits all expenditures from the Consolidated Fund of India, each state's consolidated fund, and each union territory's consolidated fund with a Legislative Assembly.
- Audits all expenditures from the Contingency Fund of India and the Public Account of India, as well as each state's contingency fund and public account.
- Audits profit and loss accounts, balance sheets, and all subsidiary accounts maintained by every federal and state government agency.
- When the President or Governor requests it, it audits the accounts of some other authority. Consider the audit of local governments.
- Acts as a guide, companion, and philosopher to the Parliament's Public Accounts Committee.
- Audits the following revenues and expenditures:
 - Bodies and authorities that receive a significant portion of their funding from the federal or state government; government corporations; and
 - When similar laws require it, other corporations and bodies are created.