



Office of the Accountant General ( A &E) West Bengal

Treasury Buildings Kolkata-700001

No. LC/2021-22/Misc/8/Out 1342

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CIRCULAR

The C&AG of India is a constitutional authority. Chapter V of the Constitution of India comprising Articles 148 to 151 lay down the relevant provisions. The said Article 148 is reproduced below:

*"148 Comptroller and Auditor General of India*

*(1) There shall be a Comptroller and Auditor General of India who shall be appointed by the President by warrant under his hand and seal and shall only be removed from office in like manner and on the like grounds as a Judge of the Supreme Court.*

*(2) Every person appointed to be the Comptroller and Auditor General of India shall before he enters upon his office, make and subscribe before the President, or some person appointed in that behalf by him, an oath or affirmation according to the form set out for the purpose in the Third Schedule."*

As the constitutional head of the Indian Audit & Accounts Department (IA&AD), the C&AG of India does not have a direct role in the service/entitlement matters of IA&AD employees. The Deputy Comptroller and Auditor General (Dy. CAG) - Human Resources (HR) is the authority responsible for day-to-day decision-making and overseeing service/entitlement matters within IA&AD.

Accordingly, it is instructed by Hqrs. that Dy. CAG (HR) is the designated competent authority for service matters concerning IA&AD employees and the C&AG of India as a constitutional authority, does not have a direct role in these service matters.

Dy. Accountant General (Admn.)