

Office of the Principal Accountant General (Audit), Andhra Pradesh,
Vijayawada- 520002

No. PAG(Au)/AP/Legal Cell/Circular/2025-26/01

Date: 22.04.2025

CIRCULAR

Sub: Regarding the impleadment of CAG of India in Court of Law.

The Comptroller and Auditor General (CAG) 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."

2. As the constitutional head of the Indian Audit & Accounts Department (IA&AD), the CAG 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) i.e., DAI (HR), is the overall in-charge of Human Resource Management and Coordination within the Indian Audit & Accounts Department and exercises functional oversight on service-related matters, including appointments, promotions, disciplinary actions, and entitlements. DAI (HR) is, thus, the necessary authority responsible for day-to-day decision-making and overseeing service/entitlement matters within IA&AD.

3. Accordingly, it is instructed to all the employees of this office that the Deputy Comptroller and Auditor General (HR) is the designated competent authority for services concerning IA&AD employees and CAG of India as Constitutional authority, does not have a direct role in these service matters and hence should not be impleaded as a respondent in any litigation related to such matters.



Sr. Deputy Accountant General (Admin.)

To,
Notice Board
Secretary to PAG
PAs to DAGs
Branch officers of Head Quarters Sections
All Field Audit Staff (through Head Quarters/Controlling sections)
All Audit Sections located outside the main office
SAO/IS Wing-for placing on office website
Hindi Anubhag for translation.