

CONSTITUTIONAL PROVISIONS

CHAPTER - V

COMPTROLLER AND AUDITOR GENERAL OF INDIA

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 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 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.
- (3) The salary and other conditions of service of the Comptroller and Auditor General shall be such as may be determined by Parliament by law and, until they are so determined, shall be as specified in the Second Schedule:
Provided that neither the salary of the Comptroller and Auditor General nor his rights in respect of leave of absence, pension or age of retirement shall be varied to his disadvantage after his appointment.
- (4) The Comptroller and Auditor General shall not be eligible for further office either under the Government of India or under the Government of any State after he has ceased to hold office.
- (5) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of persons serving in the Indian Audit and Accounts Department and the administrative powers of the Comptroller and Auditor General shall be such as may be prescribed by rules made by the President after consultation with the Comptroller and Auditor General.
- (6) The administrative expenses of the office of the Comptroller and Auditor General, including all salaries, allowances and pensions payable to or in respect of persons serving in that office, shall be charged upon the Consolidated Fund of India.

149. Duties and Powers of the Comptroller and Auditor General

The Comptroller and Auditor General shall perform such duties and exercise such powers in relation to Accounts of the Union and the States and any other authority or body as may be prescribed by or under any law made by Parliament and, until provision in that behalf is so made, shall perform such duties and exercise such powers in relation to the Accounts of the Union and of the States as were conferred on or exercisable by the Auditor General of India immediately before the commencement of this Constitution in relation to the Accounts of the Dominion of India and of the provinces respectively.

150. Form of Accounts of the Union and of the States

The Accounts of the Union and of the States shall be kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe.

151. Audit Reports

- (1) The Reports of the Comptroller and Auditor General of India relating to Accounts of the Union shall be submitted to the President, who shall cause them to be laid before each House of Parliament.
- (2) The Reports of the Comptroller and Auditor General of India relating to Accounts of a State shall be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.