

Constitutional Bodies

	Comptroller and Auditor General of India (CAG)	Election Commission	Union Public Service Commission and State Public Service Commission	Finance Commission	Goods and Services Tax Council	NCSC/NCST/NCBC	Special Officer for Linguistic Minorities (Commissioner for Linguistic Minorities)	Attorney General of India and Advocate General of the State
Article/Part	Article 148 - Part V	Article 324 - Part XV	Article 315-323 in Part XIV for both UPSC and SPSC	Article 280 - Part XII	279-A (101 st Amendment)- Part XII	NCSC – Article 338, NCST – Article 338-A, NCBC – Article 338-B - Part XVI	Article 350B - Part XVII	AGI – Article 76 - Part V; AGS – Article 165 - Part VI
First office holder	V. Narahari Rao	Sukumar Sen	H. K. Kripalani	K. C. Neogy	-	NCSC – Suraj Bhan NCST – Kunwar Singh Tekam NCBC – Bhagwan Lal Sahni*	-	AGI - M. C. Setalvad
Composition	Single-member body	Chief Election Commissioner and such number of other Election Commissioners, if any, as the President may from time to time fix.	Chairman and other members. The President/Governor decides on actual strength. Usually, 9-11 members.	Chairman and four other members.	Chairperson – Union Finance Minister • Union Minister of State in Charge of Revenue or Finance. • Minister in charge of Finance or Taxation or any other minister nominated by each state government. • Vice-Chairperson – members from the state have to choose one amongst themselves. • Chairperson of the Central Board of Indirect Taxes and Customs as a permanent invitee (non-voting).	Chairperson, Vice-Chairperson and three other members	The Commissioner is assisted at HQs by Deputy Commissioner and an Assistant Commissioner.	-
Appointment	President	President on recommendation of a Selection Committee	President/Governor	President	-	President	President	AGI -President; AGS -Governor
Qualification	Neither mentioned in the Constitution nor in the CAG Act of 1971. Senior bureaucrats are appointed as CAG	The CEC and ECs must: • be persons of integrity, • have knowledge and experience in the management and conduct of elections, and • be or have been Secretary (or equivalent) to the government.	Nothing prescribed, except that one-half of the members should have held office for at least 10 years either in the Government of India or the government of a state.	Chairman – experience in public affairs Members – • A judge of a high court or qualified to be appointed as one. • Specialised knowledge of finance and accounts of the government. • Experience in financial matters and administration. • Special knowledge of economics.	-	Not prescribed	Not specified	AGI/AGS– qualified to be appointed a judge of the Supreme Court/High Court
Tenure	6 years or upto the age of 65 years	6 years or upto the age of 65 years	6 years or upto the age of 65 years (62 for SPSC)	As specified in the order of the President.	-	Determined by President. Usually, for 3 years	Not specified	Not fixed by the Constitution. Holds office during the pleasure of the President/ Governor.
Removal	President	President	President	President	-	President	Not specified	Not prescribed
Report	CAG submits audit reports relating to the accounts of the Centre/state to the President/ Governor, who shall, in turn, place them before both the Houses of Parliament/state legislature.	-	President/Governor –> Houses of Parliament, along with a memorandum explaining the cases where the advice of UPSC was not accepted and the reasons for non-acceptance. All instances of such non-acceptance must be approved by the Appointments Committee of the Union cabinet.	President –> Houses of Parliament along with an explanatory memorandum as to the action taken on its recommendations.	-	Commissions submit the report to the President –> Houses of Parliament along with an explanatory memorandum as to the action taken on its recommendations.	CLM submits report to the President regarding the status of implementation of the Constitutional and the nationally agreed safeguards.	-
Post-retirement job	Not eligible	The Constitution has not debarred the retiring election commissioners from any further appointment by the government.	Reappointment not allowed. However, • A UPSC member can only become chairman of UPSC or SPSC. • SPSC Chairperson or a member can become chairman or member of UPSC or chairperson of any other SPSC. • SPSC members can also become chairman of that SPSC or any other SPSC.	Eligible for reappointment	-	No restriction	No restriction on further jobs.	Eligible for reappointment
Functions	<ul style="list-style-type: none">He audits the accounts related to all expenditures from the Consolidated Fund of India of each state and UT having a Legislative Assembly.He audits all expenditure from the Contingency Fund of India and the Public Account of India as well as the contingency fund of each state and the public account of each state.Audits the receipts and expenditures of all bodies and authorities substantially financed from the central or state revenues and govt companies	<ul style="list-style-type: none">Conducts elections to Parliament, State Legislature, and the offices of President and Vice President.To determine territorial areas of the electoral constituencies based on the Delimitation Commission.To grant recognition to political parties and allot election symbols to them and to settle disputes related to the same (Quasi-judicial function)	<ul style="list-style-type: none">UPSC conducts examinations for the appointments to the All-India Services, Central services and public services of UTs. SPSC for that stateUPSC serves all or any needs of a state on the request of the state governor and with the approval of the president.	<p>Make recommendations</p> <ul style="list-style-type: none">On the sharing of taxes between the Centre and the states and the proportion of each state.Principles that should govern the grants-in-aid to the states by the Centre.Measures needed to augment the consolidated fund of the state.Any other matter referred to it by the president.	<ul style="list-style-type: none">Make recommendations on the taxes, cess and surcharges levied by the centre, the states and the local bodies that would get merged into GST.Make recommendations to the centre and states on the goods and services that may be subjected to or exempted from GST.	<ul style="list-style-type: none">To investigate all matters relating to the constitutional and other legal safeguards for the SCs/STs/BCs and evaluate their work.To inquire into specific complaints w.r.t. the deprivation of rights and safeguards to SC/ST/BCsTo advise on the planning process of socio-economic development of the SCs/STs/BCs	<ul style="list-style-type: none">Investigate all matters relating to the safeguards provided for linguistic minorities in the Constitution.Take up all the matters pertaining to the grievances arising out of the non-implementation of the Constitutional and other safeguards provided to linguistic minorities.	<ul style="list-style-type: none">To advise the GoI/Govt of state upon such legal matters referred to him by the President/Governor.AGI appears on behalf of the GoI in all cases in the Supreme Court in which the GoI is concerned.AGI represents the GoI in any reference made by the president to the Supreme Court under Article 143 of the Constitution.
Additional Points	<ul style="list-style-type: none">CAG is the head of the Indian Audit and Accounts Department.The role of the CAG is to uphold the Constitution of India and the laws of Parliament in the field of financial administration.CAG reports help Parliament secure accountability of the Executive in the sphere of financial administration.CAG is an agent of the Parliament and conducts audits on behalf of the Parliament.Expenditure of CAG is charged on the Consolidated Fund of India.The oath of CAG is mentioned in the Third Schedule and is the same as that of a Judge of the Supreme Court. CAG Act 1971.The salary and allowances of the CAG are same as that of a judge of the Supreme Court.	<ul style="list-style-type: none">After consultation with the ECI, the president may also appoint regional commissioners as he may consider necessary to assist the EC.Currently, EC is a three-member body.The Selection Committee will consist of the Prime Minister, a Union Cabinet Minister, and Leader of Opposition/ leader of the largest opposition party in Lok Sabha.CEC and ECs have equal powers. The salary and conditions of service of the CEC and ECs will be equivalent to that of Cabinet Secretary. Under the 1991 Act, it was equivalent to the salary of a Supreme Court Judge.Chief Election Commissioner and other Election Commissioners Act, 2023 – governs Appointment, Conditions of Service and Term of Office.	<ul style="list-style-type: none">Constitution authorises President to determine the condition of service.Public Service Commission, 1926 –> Federal PSC under the GoI Act 1935 –> UPSC after independence.Joint State PSC is a statutory body. The chairman and members are appointed and removed by the president. Tenure – 6/62 yearsThe entire expenses of the UPSC are charged on the Consolidated Fund of India.	<ul style="list-style-type: none">President constitutes FC every 5th year or at such earlier time as he considers necessary.Recommendations of FC are only advisory in nature.Finance Commission Act 1951 appointment, disqualifications, term of office, conditions of service.	<ul style="list-style-type: none">Decisions – are taken by a majority of 3/4th. (Central govt – 1/3rd vote weightage, States – 2/3rd.)	<ul style="list-style-type: none">The NCSC/NCST, while investigating any matter or inquiring into any complaint, has all the powers of a civil court trying a suit.NCSC is also required to discharge similar functions w.r.t. the Anglo-Indian Community.The commission for SC and ST was set up in 1978. The 89th Amendment in 2003 bifurcated into NCSC and NCST.The 102nd Amendment in 2018 conferred a constitutional status on NCBC.President determines conditions of service.*After it was given constitutional status	<ul style="list-style-type: none">States Reorganisation Commission made a recommendation to establish SOLMFirst created in 1957HQ – Prayagraj (UP),Regional offices – Belgaum (Karnataka), Kolkata, and Chennai.	<ul style="list-style-type: none">AGI has the right of audience in all courts in the territory of India.AGI has the right to speak and participate in both Houses of Parliament proceedings but without voting rights.He enjoys all the privileges and immunities that are available to an MP.Remuneration of AGI is determined by the President



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