

| | Comptroller and Auditor General of India (CAG) | Election Commission | Union Public Service Commission & State Public Service Commission | Finance Commission | Goods and Service Tax Council | NCSC/NCST/NCBC | Special Officer for Linguistic Minorities (Commissioner for Linguistic Minorities) | Attorney General of India & Advocate General of the States |
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| Articles/Part | Article 148 - Part V | Article 324 – Part XV | Article 315 – 323 Part XIV | Article 280 - Part XII | 279-A (101 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. Narhari Rao | Sukumar Sen | H.K Kripalani (UPSC) | K. C. Neogy | - | NCSC – Suraj Bhan NCST – Kunwar Singh Tekam NCBC – Bhagwan Lal Sahni* | - | AGI ->M.C. Setalvad |
| Latest office holder (July 2025) | K Sanjay Murthy | Gyanesh Kumar (CEC) Dr. Sukhbir Singh Sandhu (EC) Dr. Vivek Joshi (EC) | Dr. Ajay Kumar (UPSC Chair) | Dr. Arvind Panagariya (16 th Finance Commission) | - | NCSC – Kishor Makwana NCST – Antar Singh Arya NCBC –Hansraj Gangaram Ahir | Shersha C. Shaik Mohiddin | AGI ->R. Venkataramani |
| Composition | Single Member body | Multi Member body CEC + 2 EC (The Election Commission shall consist of the Chief Election Commissioner (CEC) and such number of other election commissioners (EC) , if any, as the President may from time-to-time fix) | Multi Member body Chairman & other members. The President/Governor decides an actual strength. Usually, 9-11 member | 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 | - |

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| Appointment | President of India | President of India on recommendation of a Selection Committee comprising of PM, LoP in Lok Sabha & Union Cabinet Minister | President/ Governor | President | - | President | President | AGI - President; AGS - Governor |
| Qualification | Neither mentioned in the Constitution nor in the CAG Act of 1971. Senior Bureaucrats (IAAS) are appointed as CAG | There are no Fixed qualifications mentioned in the constitution The Chief Election Commissioner and Other Election Commissioners (Appointment, Conditions of Service and Term of Office) Act, 2023. The CEC & EC shall be appointed from amongst persons who are holding or have held a post equivalent to the rank of Secretary to the Government of India and shall be persons of integrity, who have knowledge of and experience in management and conduct of elections | 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 | Mentioned in Finance Commission Act, 1951 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 |

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| Tenure | 6 years or up to the age of 65 years | 6 years or up to the age of 65 years | 6 years or up to 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 (grounds & manner of removal = SC Judge) | President (the CEC to be removed like a Supreme Court Judge, while ECs can only be removed on the recommendation of the CEC) | President | President | | President | Not Specified | May be removed by the President at any time |
| Report | CAG submits audit reports relating to the accounts of Centre/State to the President/Governor, who shall cause them to be laid before both the houses of Parliament / state legislature | - | President/Governor or -> 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. - The President also forwards any report of the Commission pertaining to a State Government to the concerned State Governor. The Governor places it before the State Legislature , along with a memorandum explaining the action taken on the recommendations of the Commission | CLM submits report to the President regarding the status of implementation of the Constitution and thenationally agreed safeguards. | - |

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| <p>Post retirement job</p> | <p>Not eligible for further office</p> | <p>No Restriction The Constitution has not debarred the retiring election commissioners from any further appointment</p> | <p>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</p> | <p>Eligible for reappointment</p> | <p>-</p> | <p>The Chairperson, the Vice-Chairperson, and other Members shall not be eligible for more than two terms.</p> | <p>No restriction on further jobs.</p> | <p>Eligible for reappointment</p> |
| <p>Functions</p> | <p>- He audits the accounts related to all expenditures from the Consolidated Fund of India, the consolidated fund of each state, and the consolidated fund of each union territory having a Legislative Assembly. - He audits all expenditures 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. - He audits all trading, manufacturing, profit, and loss accounts, balance sheets, and other subsidiary accounts kept by any department of the Central Government and state governments. - He audits the receipts and expenditures of the Centre and each</p> | <p>- 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 Register political parties - To recognize or de-recognize political parties and - Allot election symbols to them and to settle disputes related to the same (Quasi-judicial function)</p> | <p>- UPSC conducts examinations for the appointments to the All-India Services, Central services and public services of UT's, SPSC for that state - UPSC serves all or any needs of a state on the request of the state governor and with the approval of the president</p> | <ul style="list-style-type: none"> • Make recommendations • 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/BCs • To 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. |

state to satisfy himself that the rules and procedures on that behalf are designed to secure an effective check on the assessment, collection, and proper allocation of revenue.

- He audits **all transactions of the Central and state governments related to debt**, sinking funds, deposits, advances, suspense accounts, and remittance business. He also audits receipts, stock accounts, and others, with the approval of the President or when required by the President.
- He audits the **accounts of any other authority** when requested by the President or Governor. For example, the Audit of local bodies.