INDIAN ADMINISTRATIVE SYSTEM

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Year	Subject Title	Sem.	Sub Code
2018 -19	Core 2:Indian Administrative System	I	18MPA12C
Onwards			

UNIT – I: EVOLUTION OF INDIAN ADMINISTRATION

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UNIT – II: UNION ADMINISTRATION

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UNIT – III: CONSTITUTIONAL AUTHORITIES

Finance Commission – Union Public Service Commission – Election Commission – National Commission for SCs & STs – Attorney General of India – Comptroller and Auditor General of India

UNIT – IV: STATE ADMINISTRATION

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UNIT – V: ISSUES IN INDIAN ADMINISTRATION

Minister – Civil Servant Relation – Generalist Vs. Specialists – Union- State Relations(Administrative and Financial) – Planning Commission- National Development Council- Corruption- Administrative Reforms Impact of Information Technology on Indian Administration – Globalization and Indian Administration

Reference Books

1. ArunShourie,The Parliamentary System In India,Rupa,Newdelhi,2007.

2. J.C.Johari ,Indian Parliament: A Critical Study of Its Evolution, Composition And Working,Metropolitant Book, New Delhi,2006.

3. Shukla.V.N. Constitution Of India,Eastern Book Company,Lucknow,2013.

INDIAN ADMINISTRATIVE SYSTEM

Degree: I M.A.

Semester: I **Subject Code: 18MPA12C**

UNIT – III

CONSTITUTIONAL AUTHORITIES

FINANCE COMMISSION:

Finance Commission is a constitutional body for the purpose of allocation of certain revenue resources between the Union and the State Governments. It was established under Article 280 of the Indian Constitution by the Indian President. It was created to define the financial relations between the Centre and the states. It was formed in 1951.

The Finance Commission makes recommendations to the president of India on the following issues:

The net tax proceeds distribution to be divided between the Centre and the states, and the allocation of the same between states. The principles governing the grants-in-aid to the states by the Centre out of the consolidated fund of India. The steps required to extend the consolidated fund of a state to boost the resources of the panchayats and the municipalities of the state on the basis of the recommendations made by the state Finance Commission.Any other matter referred to it by the president in the interests of sound finance.The Commission decides the basis for sharing the divisible taxes by the centre and the states and the principles that govern the grants-in-aid to the states every five years.Any matter in the interest of sound finance may be referred to the Commission by the President.

This article is about finance commissions of India in general. For the most recent finance commission, see Fifteenth Finance Commission of India.

The **Finance Commissions** are commissions periodically constituted by the President of India under *Article 280* of the Indian Constitution to define the financial relations between the central government of India and the individual state governments. The First Commission was established in 1951 under The Finance Commission (Miscellaneous Provisions) Act, 1951. Fifteen Finance Commissions have been constituted since the promulgation of Indian Constitution in 1950. Individual commissions operate under the terms of reference which are different for every commission, and they additionally define the terms of qualification, appointment and disqualification, the term, eligibility and powers of the Finance Commission.[1] As per the Constitution, the Commission is appointed every five years and consists of a chairman and four other members.

The most recent was constituted in 2017 and is chaired by N. K.Singh, a former member of the Planning Commission.

As a federal nation, India suffers from both vertical and horizontal fiscal imbalances. Vertical imbalances between the central and state governments result from states incurring expenditures disproportionate to their sources of revenue, in the process of fulfilling their responsibilities. However, states are better able to gauge the needs and concerns of their inhabitants and therefore more efficient at addressing them. Horizontal imbalances among state governments result from differing historical backgrounds or resource endowments, and can widen over time.

The Finance Commission was established in 1951 by Dr. B.R. Ambedkar, the then-incumbent law minister, to address these imbalances. Several provisions to bridge the fiscal gap between the Central and the States were already enshrined in the Constitution of India, including Article 268, which facilitates levy of duties by the Central but equips the States to collect and retain the same. Similarly, Articles 269, 270, 275, 282 and 293, among others, specify ways and means of sharing resources between the Union and States. In addition to the above provisions, the finance commission serves as an institutional framework to facilitate Centre-State Transfer

Article 280 of the Indian Constitution defines the scope of the commission:

1. The President will constitute a finance commission within two years from the commencement of the Constitution and thereafter at the end of every fifth year or earlier, as the deemed necessary by him/her, which shall **include a chairman and four other members.**
2. Parliament may by law determine the requisite qualifications for appointment as members of the commission and the procedure of selection.
3. The commission is constituted to make recommendations to the president about the distribution of the net proceeds of taxes between the Union and States and also the allocation of the same among the States themselves. It is also under the ambit of the finance commission to define the financial relations between the Union and the States. They also deal with the devolution of unplanned revenue resources.

FUNCTIONS

Distribution of '**net proceeds**' of taxes **between Center and the States,** to be divided as per their respective contributions to the taxes.

1. Determine factors governing Grants-in-Aid to the states and the magnitude of the same.
2. **To make recommendations to the president** as to the measures needed to augment the Fund of a State to **supplement the resources of the panchayats and municipalities in the state** on the basis of the recommendations made by the finance commission of the state.
3. Any other matter related to it by the president in the interest of sound finance.
4. A finance commission is **an autonomous body which is governed by the government of India.**

The Finance Commission (Miscellaneous Provisions) Act, 1951 was passed to give a structured format to the finance commission and to bring it to par with world standards, by laying down rules for the qualification and disqualification of members of the commission, and for their appointment, term, eligibility and powers.[6]

Qualifications of the members

The Chairman of a finance commission is selected from people with experience of public affairs. The other four members are selected from people who:

1. Are, or have been, or are qualified, as judges of a high court,
2. Have knowledge of government finances or accounts, or
3. Have had experience in administration and financial expertise; or
4. Have special knowledge of economics

Disqualification from being a member of the commission[edit]

A member may be disqualified if:

1. He is mentally unsound; and as follows-
2. He is an undischarged insolvent;
3. He has been convicted of an immoral offence;
4. His financial and other interests are such that it hinders the smooth functioning of the commission.

Terms of office of members and eligibility for reappointment

Every member will be in office for the time period as specified in the order of the President, but is eligible for reappointment provided he has, by means of a letter addressed to the president, resigned his office.

Salaries and allowances of the members[edit]

The members of the commission shall provide full-time or part-time service to the commission, as the President specifies in his order. The members shall be paid salaries and allowances as per the provisions made by the Central Government.
Major Recommendations of 14th Finance Commission headed by Prof. Y V Reddy

1. The share of states in the net proceeds of the shareable Central taxes should be 42%. This is 10 percentage points higher than the recommendation of 13th Finance Commission.
2. Revenue deficit to be progressively reduced and eliminated.
3. Fiscal deficit to be reduced to 3% of the GDP by 2017–18.
4. A target of 62% of GDP for the combined debt of centre and states.
5. The Medium Term Fiscal Plan (MTFP) should be reformed and made the statement of commitment rather than a statement of intent.
6. FRBM Act needs to be amended to mention the nature of shocks which shall require targets relaxation.
7. Both centre and states should conclude 'Grand Bargain' to implement the model Goods and Services Act (GST).
8. Initiatives to reduce the number of Central Sponsored Schemes (CSS) and to restore the predominance of formula-based plan grants.
9. States need to address the problem of losses in the power sector in time bound manner.

15th Finance Commission[

Main article: Fifteenth Finance Commission of India

The Fifteenth Finance Commission was constituted by the Government of India, after the approval from the President of India, through a notification in the Gazette of India in November 2017.[10][11] Nand Kishore Singh was appointed as the commission's chairman, with its full-time members being Shaktikanta Das and Anoop Singh and its part-time members being Ramesh Chand and Ashok Lahiri.

However Ajay Narayan Jha was appointed replacing Shaktikanta Das who resigned from the commission to serve as the governor of the Reserve Bank of India.

The commission was set up to give recommendations for five years commencing on 1 April 2020.[The main tasks of the commission were to "strengthen cooperative federalism, improve the quality of public spending and help protect fiscal stability".Some newspapers like *The Hindu* and *The Economic Times* noted that commission's job was harder because of the rollout of goods and service tax (GST), as, it had taken certain powers related to taxation away from states and the Union and had given it to the GST Council.

It is alleged that Planning Commission (PC) which is neither a constitutional nor a statutory body has usurped the role of Finance Commission (FC).] PC has restricted FC's role to mere recommend grants to states on revenue account only under article 275 of Indian constitution. However, after the formation of NITI Aayog (National Institute for Transforming India), which comes to replace the Planning Commission seeks to empower FC with the originally envisaged task of distribution of revenue to the state.

Functions of the Finance Commission:

- Distribution of net proceeds of taxes between Centre and the States, to be divided as per their respective contributions to the taxes.
- The Finance commission of India also determines the principles of governing the grants-in-aids of the revenues of states out of the consolidated fund of India. It is an important function of the Indian Finance Commission.
- This commission has the duty of considering any matter referred to the commission by the President in the interest of sound finance.
- The Commission determines its procedure and have such powers in the performance of their functions as Parliament may by law confer on them.

Qualifications for Members of the Finance Commission:

The Chairman of the Commission is selected from among persons who

have had experience in public affairs, and the four other members are selected from among persons who :

- are, or have been, or are qualified to be appointed as Judges of a High Court; or
- have special knowledge of the finances and accounts of Government; or
- have had wide experience in financial matters and in administration; or

have special knowledge of economics

Procedure and Powers of Finance Commission of India :

- Has all powers of the civil court as per the Court of Civil Procedure, 1908.
- Can summon and enforce the attendance of any witness or ask any person to deliver information or produce a document, which it deems relevant.
- Can ask for the production of any public record or document from any court or office.
- Shall be deemed to be a civil court for purposes of Sections 480 and 482 of the Code of Criminal Procedure, 1898.

UNION PUBLIC SERVICE COMMISSION:

The Union Public Service Commission, commonly abbreviated as UPSC, is India's premier central recruiting agency. It is responsible for appointments to and examinations for All India services and group A & group B of Central services. While Department of Personnel and Training is the central personnel agency in India. The agency's charter is granted by Part XIV of the Constitution of India, titled as Services Under the Union and the States. The commission is mandated by the Constitution for appointments to the services of the Union and All India Services. It is also required to be consulted by the Government in matters relating to the appointment, transfer, promotion and disciplinary matters. The commission reports directly to the President and can advise the

Government through him. Although, such advice is not binding on the Government. Being a constitutional authority, UPSC is amongst the few institutions which function with both autonomy and freedom, along with the country’s higher judiciary and lately the Election Commission. The commission is headquartered at Dholpur House, in New Delhi and functions through its own secretariat.

Pradeep Kumar Joshi has been the Chairman of UPSC since August 2020.
Constitutional status (Art-315 to Art 323).

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The agency's charter is granted by Part XIV of the Constitution of India, titled as *Services Under the Union and the States.* The commission is mandated by the Constitution for appointments to the services of the Union and All India Services. It is also required to be consulted by the Government in matters relating to the appointment, transfer, promotion and disciplinary matters. The commission reports directly to the President and can advise the Government through him. Although, such advice is not binding on the Government. Being a constitutional authority, UPSC is amongst the few institutions which function with both autonomy and freedom, along with the country’s higher judiciary and lately the Election Commission.

The commission is headquartered at Dholpur House, in New Delhi and functions through its own secretariat. Pradeep Kumar Joshi has been the Chairman of UPSC since August 2020. Established on 1 October 1926 as Public Service Commission, it was later reconstituted as Federal Public Service Commission by the Government of India Act 1935; only to be renamed as today's Union Public Service Commission

after the independence

The Royal Commission on the superior Civil Services in India was set up under the chairmanship of Lord Lee of Fareham by the British Government in 1923. With equal numbers of Indian and British members, the commission submitted its report in 1924, recommending setting up of a Public Service Commission.] The Lee Commission proposed that 40% of future entrants should be British, 40% Indians directly recruited, and 20% Indians promoted from the provincial services

This led to the establishment of the first Public Service Commission on 1 October 1926 under the chairmanship of Sir Ross Barker A mere limited advisory function was granted to the Public Service Commission and the leaders of the freedom movement continually stressed on this aspect, which then resulted in the setting up of a Federal Public Service Commission under the Government of India Act 1935.

The Federal Public Service Commission became the Union Public Service Commission after independence. It was given a constitutional status with under of Constitution of India on 26 January 1950

Articles 315 to 323 of Part XIV of the constitution, titled as *Services Under the Union and the States*, provide for a Public Service Commission for the Union and for each state Accordingly, as per *Art. 315*, at Union level, Union Public Service Commission is envisaged by it. UPSC is amongst the few institutions which function with both autonomy and freedom, along with the country's higher judiciary and lately the Election Commission.[4]

Appointment

As per Art. 316, the Chairman and other members of Union Public Service Commission shall be appointed by the President. In case the office of the Chairman becomes vacant his duties shall be performed by one of the other members of the Commission as the President may appoint for the purpose.[10]

Also, nearly half of the members of the Commission shall be persons who at the dates of their respective appointments have held office for at least ten years either under the Government of India or under the Government of a State. A member of a Union Public Service Commission shall hold office for a term of six years from the date on which he enters upon his office or until he attains the age of sixty-five years, whichever is earlier. Under *Art 318*, the President is empowered to determine number of members of the Commission and their conditions of service. Further, he can make provision with respect to the number of members of the staff of the Commission and their conditions of service too. Also, conditions of service cannot be varied to his disadvantage after his appointment.

As per Art 319, a person who holds office as Chairman shall, on the expiration of his term of office, be ineligible for re-appointment to that office. But, a member other than the Chairman of the Union Public Service Commission shall be eligible for appointment as the Chairman of the Union Public Service Commission, or as the Chairman of a State Public Service Commission, but not for any other employment either under the Government of India or under the Government of a State. Also, the Chairman of a State Public Service Commission shall be eligible for appointment as the Chairman or any other member of the Union Public Service Commission.[10]

Removal and suspension

As per Art. 317, the Chairman or any other member of a Public Service Commission shall only be removed from their office by order of the President on the ground of "misbehaviour" after the Supreme Court, on reference being made to it by the President, has, on inquiry reported that the Chairman or such other member ought to be removed. The President may suspend the Chairman or other member of the Commission until report of the Supreme Court is received.[10]

The President may also remove the Chairman or any other member of the commission if he/she/they:

- is/are adjudged an insolvent; or

- engage/s during their term of office in any paid employment outside the duties of their office; or
- is/are, in the opinion of the President, unfit to continue in office by reason of infirmity of mind or body.
- The Chairman or any other member cannot hold an office of profit or otherwise they shall be deemed to be guilty of misbehaviour.

Functions

As per Art. 320, it shall be the duty of the Union Public Service Commissions to conduct examinations for appointments to the services of the Union. It shall also assist two or more States, if requested so, in framing and operating schemes of joint recruitment for any services.[10]

The Union Public Service Commission shall be consulted:

- on all matters relating to
  - methods of recruitment to civil services and for civil posts
  - making appointments to civil services and posts
  - making promotions and transfers from one service to another
  - the suitability of candidates for such appointments, promotions or transfers
- on all disciplinary matters against a civil servant serving in a civil capacity, including memorials or petitions relating to such matters.
- on any claim by or in respect of a person who is serving or has served in a civil capacity, that any costs incurred by him in defending legal proceedings instituted against him in respect of acts done or purporting to be done in the execution of his duty should be paid out of the Consolidated Fund of India.
- on any claim for the award of a pension in respect of injuries sustained by a person while serving in a civil capacity, and any question as to the amount of such award.

It shall be the duty of a Union Public Service Commission to advise on any matter referred to them; provided that the President has not made any regulations

specifying the matters in which it shall not be necessary for Union Public Service Commission to be consulted.[10]

Expenses

As per Art. 322, the expenses of the Union Public Service Commission, including any salaries, allowances and pensions payable to or in respect of the members or staff of the Commission, shall be charged on the Consolidated Fund of India.[10]

Extension of functions

As per *Art. 321*, an Act made by Parliament may provide for the exercise of additional functions by the Union Public Service Commission w.r.t. services of the Union.[10]

Reporting

As per *Art. 323*, it will be the duty of the Union Commission to annually present a report to the President of the work done by the Commission. On receipt of such report, the President shall present a copy before each House of Parliament; together with a memorandum, if any, explaining the reasons where the advice of the Commission was not accepted by him.

ORGANIZATIONAL FUNCTIONS

The Commission consists of a chairman and other members appointed by The President of India. Usually, the Commission consists of 9 to 11 members including the chairman. Every member holds office for a term of six years or until he attains the age of sixty-five years, whichever is earlier.

The terms and conditions of service of chairman and members of the Commission are governed by the Union Public Service Commission (Members) Regulations, 1969.

The chairman and any other member of the Commission can submit his resignation at any time to the President of India. He may be removed from his office by the President of India on the ground of misbehaviour (only if an inquiry of such misbehavior is made and upheld by Supreme Court) or if he is adjudged insolvent, or engages during his term of office in any paid employment outside the duties of his office, or in the opinion of the President unfit to continue in office by reason of infirmity of mind or body.

Union Public Service Commission (UPSC) is not an exam but it is a constitutional body which is authorized to conduct various exams in the country one among which is Civil Services Exam, while Indian Administrative Services (IAS) which is commonly known as IAS Exam is also not an exam and is one of the civil services post among the others like IPS, IFS and etc. to which candidates can get into through the Civil Services Exam.

The UPSC is a constitutional body. It is a central agency which is authorized to conduct various examinations in India and the list of exams is given below.

i. Civil Services Examination
ii. Indian Forest Service Examination
iii. Engineering Services Examination
iv. Combined Defence Services Examination
v. National Defence Academy Examination
vi. Naval Academy Examination
vii. Combined Medical Services Examination
viii. Special Class Railway Apprentice
ix. Indian Economic Service/Indian Statistical Service Examination
x. Combined Geoscientist and Geologist Examination
xi. Central Armed Police Forces (Assistant Commandant) Examination

The commission's approval is granted by the Constitution of India as mentioned in the articles 315 to 323 of Part XIV of the constitution titled as Services under the Union and the States for public service commission for the union and for each state

Eligibility and Tenure of Chairman & Members

The President of India appoints the Chairman and other members of the Union Public Service Commission (UPSC). Generally, the members of the commission are the civil servants with at least 10 years of experience either in Central or State service.

The Commission is examined by a Secretariat led by a Secretary with two Additional Secretaries, a number of Joint Secretaries, Deputy Secretaries and other assistant staff.

Each member holds office for a term of 6 years or until he attains the age of 65 years.

Criteria for Removal of Members (Union Public Service Commission)

The members can submit their resignation to the President of India at any time. Any member of the commission would be removed from the office by the President of India on the ground of misbehaviour (if and only if an inquiry of such misbehaviour is made and defended by the Supreme Court of India) or if any member is charged with bankrupt or engaged in any paid employment outside the duties of his office or if the President opines the member is unfit to continue in office by reason of illness of mind or body. The member can be removed from the office by the President of India on the grounds as well as procedure is given in Article 317 in the Constitution of India. The Union Public Services Commission is among one of the few institutions which execute both autonomy and freedom along with the country's higher judiciary and Election Commission.

Secretariat

The Commission is serviced by a Secretariat headed by a Secretary with four Additional Secretaries, a number of Joint Secretaries, Deputy Secretaries and other supporting staff.[13] The secretariat, for administrative purpose, is further divided into **divisions**, each undertaking a specific responsibility:[14]

- **Administration:** Administers the Secretariat as well as looks after personal matters of Chairman/Members and other Officers/Staff of the Commission.[15]
- **All India Services:** Recruitment to All India Services is done either by direct recruitment, through Civil Services Examination or by promotion from the State Service. The AIS Branch handles the promotions of State Service officers to the IAS, IPS and IFS. It also handles policy matters relating to All India Services and amendments in the 'Promotion Regulations' of respective services.[16]
- **Appointments:** It carry out appointments to central services based on Promotion(based on proposals from various Ministries/Departments/Union Territories and from certain local bodies) and by the means of Deputation and Absorption.[17]
- **Examination:** It carries out merit-based selection and recommendation of candidates, through various examinations, to Group A and Group B Services of the Government of India.[18]
- **General:** Primarily deals with day-to-day housekeeping works for Commission, like, arrangements and facilitation for conduction of Examinations by the UPSC, printing Annual Report etc.[19]
- **Recruitment:** This branch carries out Direct Recruitment(out of the 3 possible mechanisms of : 'direct recruitment', 'recruitment by promotion' and 'recruitment by transfer and permanent absorption') by selection to all Group `A' and certain Group `B' posts of the services of the Union (including some Union Territories). These recruitment are done either by selection(interview) or through competitive examination.[20]

- **Recruitment Rules:** The Commission is mandated under Art. 320 of the Constitution of India, read along the UPSC (Exemption from Consultation) Regulations, 1958, to advise on framing and amending of Recruitment and Service Rules for various Group A and Group B posts in the Government of India, and certain autonomous organizations
  like EPFO, ESIC, DJB, NDMC & Municipal Corporations(s) of Delhi. This Branch carries out this responsibility by facilitating the Ministries / Departments / UT Administrations / Autonomous Organisations in this regard.[21]
- **Services I:** Handles disciplinary cases received from various Ministries/Departments and State Governments for advice of the Commission, as required under *Article 320 (3)(c).*

Services II: Handles all other cases that 'Services I' branch doesn't. It compiles the Annual Report. Also, it coordinates visits of foreign delegations, correspondence with foreign countries and hosting of international events concerning Public Service Commissions, including the **SAARC** Member States.

The role of the Secretary is to support the Chair in ensuring the smooth functioning of the Management Committee.

In summary, the Secretary is responsible for:

1. Ensuring meetings are effectively organised and minuted
2. Maintaining effective records and administration
3. Upholding the legal requirements of governing documents, charity law, company law etc (where relevant).
4. Communication and correspondence

It is important to note that although the Secretary **ensures** that these responsibilities are met, much of the work may be **delegated** to paid staff or volunteers.

Given these responsibilities, the Secretary often acts as an information and reference point for the Chair and other committee members: clarifying past practice and decisions; confirming legal requirements; and retrieving relevant documentation.

Defining the role in your organisation

What this means in practice depends on the style and size of the organisation.the Secretary themselves will carry out all these duties and may also take a greater role in the day-to-day administration of the organisation. This can become a time-consuming role. Some management committees have more than one person with formal responsibility for secretarial tasks (e.g. a Minutes Secretary, Correspondence Secretary and Membership Secretary). Others delegate some of the administrative responsibilities to volunteers outside of the management committee to reduce the burden**...**

...many activities can be delegated (e.g. record keeping, taking minutes, filing correspondence, communication of activities etc). The Secretary then ensures that their responsibilities are met, but will have less involvement in actually carrying them out.

Each Management Committee will have its own way of doing things, and the way in which work is shared out can also depend on the skills, interests or amount of time that a person has to offer. Always ensure that the role description for your Secretary matches the current dynamics of your organisation. (see links below or click here for more on developing role descriptions).

Main responsibilities of the Secretary

The responsibilities of the Secretary of a Management Committee are outlined below:

1. Ensuring meetings are effectively organised and minuted

- Liaising with the Chair to plan meetings

- Receiving agenda items from committee members
- Circulating agendas and reports
- Taking minutes (unless there is a minutes secretary)
- Circulating approved minutes
- Checking that agreed actions are carried out.

2. Maintaining effective records and administration

- Keeping up-to-date contact details (i.e. names, addresses and telephone numbers) for the management committee and (where relevant) ordinary members of the organisation.
- Filing minutes and reports
- Compiling lists of names and addresses that are useful to the organisation, including those of appropriate officials or officers of voluntary organisations.
- Keeping a record of the organisation's activities
- Keeping a diary of future activities

3. Upholding legal requirements

- Acting as custodian of the organisation's governing documents
- Checking quorum is present at meetings
- Ensuring elections are in line with stipulated procedures
- Ensuring organisation's activities are in line with its objects
- Ensuring charity and company law requirements are met (where relevant, unless there is a separate company secretary)
- Sitting on appraisal, recruitment and disciplinary panels, as required.

4. Communication and correspondence

- Responding to all committee correspondence
- filing all committee correspondence received and copies of replies sent

- keeping a record of any of the organisation's publications (e.g. leaflets or newsletters) and
- reporting the activities of the organisation and future programmes to members, the press and the public (unless there is an Information or Publicity Officer).
- Preparing a report of the organisation's activities for the year, for the Annual General Meeting.

Use the links below to access further articles and resources which will help you understand the role of the Secretary and prepare your own role description or person specification:

- The secretary's role at meetings
- Characteristics of a good secretary
- Role description

Company secretary

*Since April 2008, private companies are no longer required to have a Company Secretary, but Companies House needs to be informed if no Company Secretary is appointed and you must ensure this complies with your Articles of Association

If your organisation is incorporated as a limited company (e.g. Company Limited by Guarantee or a Community Interest Company), you may also have a Company Secretary*, which is different from the role of an honorary secretary. This post carries greater responsibility than an honorary secretary to ensure that the requirements of Company Law are met.

A **company secretary** is a senior position in a private sector company or public sector organisation. In large American and Canadian publicly listed corporations, a company secretary is typically named a **corporate secretary** or **secretary**. The company secretary is responsible for the efficient administration of a company, particularly with regard to ensuring compliance with statutory and regulatory

requirements and for ensuring that decisions of the board of directors are implemented.

Despite the name, the role is not clerical or secretarial. The company secretary ensures that an organisation complies with relevant legislation and regulation, and keeps board members informed of their legal responsibilities. Company secretaries are the company's named representative on legal documents, and it is their responsibility to ensure that the company and its directors operate within the law. It is also their responsibility to register and communicate with shareholders, to ensure that dividends are paid and to maintain company records, such as lists of directors and shareholders, and annual accounts.

In many countries, private companies have traditionally been required by law to appoint one person as a company secretary, and this person will also usually be a senior board member.

Company secretaries in all sectors have high level responsibilities including governance structures and mechanisms, corporate conduct within an organisation's regulatory environment, board, shareholder and trustee meetings, compliance with legal, regulatory and listing requirements, the training and induction of non-executives and trustees, contact with regulatory and external bodies, reports and circulars to shareholders/trustees, management of employee benefits such as pensions and employee share schemes, insurance administration and organisation, the negotiation of contracts, risk management, property administration and organisation and the interpretation of financial accounts.

Company secretaries are the primary source of advice on the conduct of business and this can span everything from legal advice on conflicts of interest, through accounting advice on financial reports, to the development of strategy and corporate planning.

Among public companies in North America, providing advice on corporate governance issues is an increasingly important role for corporate secretary. Many shareholders, particularly institutional investors, view sound corporate governance as essential to board and company performance. They are quite vocal in

encouraging boards to perform frequent corporate governance reviews and to issue written statements of corporate governance principles. The corporate secretary is usually the executive to assist directors in these efforts, providing information on the practices of other companies, and helping the board to tailor corporate governance principles and practices to fit the board's needs and expectations of investors. In some companies, the role of the corporate secretary as corporate governance adviser has been formalised, with a title such as Chief Governance Officer added to their existing title.[2]

In view of the important roles the company secretary plays in business, PLCs and large companies require the company secretary to be suitably trained, experienced and professionally qualified for these responsibilities.

In the UK, the company secretary may be qualified by virtue of examination and membership of the Institute of Chartered Secretaries and Administrators (ICSA.), which is the main qualification specifically for company secretaries. ICSA is the body dedicated to the advancement and recognition of professional administration based on a combination of degree-level studies, carefully vetted experience and sponsorship by two people of professional status. Only a person thus qualified is entitled to be designated a 'Chartered Secretary' or 'Chartered Company Secretary'. The Faculty of Secretaries and Administrators founded in 1930 is the second body of corporate secretaries in the United Kingdom and now has a strong emphasis on equality work and governance and its members are designated 'corporate secretaries' or 'certified public secretaries'. It is expected that company secretaries of publicly quoted companies will be professionally qualified through ICSA, one of the chartered professional bodies in the accountancy profession, or have appropriate training and experience through another body.

India

Main article: Institute of Company Secretaries of India

In India, "The Institute of Company Secretaries of India" (ICSI)[3] regulates the profession of company secretaries . **ICSI** is a statutory professional body which has more than 50,000 associate members.

Chartered Secretaries are employed as chairs, chief executives and non-executive directors, as well as executives and company secretaries. Some chartered secretaries are also known in their own companies as corporate secretarial executives/managers or corporate secretarial directors.

Chartered Secretaries are the sixth highest paid employees in the UK according to the Office for National Statistics Annual Survey of Hours and Earnings (March 2010).

Many corporate secretaries of North American public companies are lawyers and some serve as their corporation's general counsel. While this can be helpful in the execution of their duties it can also create ambiguity as to what is legal advice, protected by privilege, and what is business advice.[2]

United Kingdom

Since 8 April 2008 there has been no legal requirement for a private company in the UK to have a company secretary unless the company's articles of association state otherwise.[4] If a private company doesn't have a company secretary then the company secretarial duties and responsibilities fall upon the directors of the company. With the increase in the number of social enterprises and community interest companies there is often a demand for a company secretary in the voluntary and community sectors as well as ordinary private trading companies. A public company in the UK must still have a formally appointed company secretary.[5]

The exact responsibilities of the company secretary depend on the size and nature of the company and there is no statutory definition of what these are, but it generally includes some or all of the following:[6]

- maintaining the company's statutory registers;
- updating the records held by Companies House;
- maintaining the company's registered office;

- advising the board of directors on their legal and corporate responsibilities and matters of corporate governance;
- organizing the company’s board meetings and annual general meeting;
- minuting board meetings;
- ensuring company compliance with legal obligations;
- managing and storing the company's records, e.g. re investments, property, payroll, insurance, accounting, taxation (VAT, PAYE, Corporation Tax); and
- liaison between the company and its stakeholders and shareholders

Singapore

In Singapore, The Companies Act, Section 171 [7] requires that every business has a Company Secretary that must reside in Singapore. The Secretary has to be appointed within the first 6 months after incorporation. If the company has only one director, he or she cannot be the Corporate Secretary. The responsibilities of the Corporate Secretary include the following:

- Preparing board meetings and the Annual General Meeting
- Filing Annual returns to ACRA
- Amendments to the company Constitution
- Maintaining statutory registers
- Filing updates with ACRA on matters such as changes of company name or address, issue of shares, changes in directors, shareholders, etc.

For public companies, the Secretary must be a registered filing agent or a qualified individual.

China

In China, every listed company is required to have a board secretary. According to article 124 of 2005 Company Law, every listed company is required to have a secretary to the board of directors. The responsibilities of board secretary include preparing meetings of shareholders and boards of directors, maintaining company records and shareholders information, dealing with information

disclosure etc. Relevant listing rules in China further clarify that the secretary of the Board is a managerial position. Such listing rules discuss duties of board secretary in details. According to "*Special Provisions of the State Council Concerning the Flotation and Listing Abroad of Stocks by Limited Stock Companies*", "*Guidance for the Articles of Listed Company", "Stock Listing Rules of the Shanghai Stock Exchange" and "Stock Listing Rules of the Shenzhen Stock Exchange",* the secretary of the Board is classified as the senior management team. From those listing rules, the board secretary, or the secretary of the board of directors, in China is comparable as the company secretary in many other countries.

South Africa

In South Africa, all public and state-owned company must appoint a company secretary. The roles and responsibilities of the company secretary are defined in the *Companies Act, No 71 of 2008*. For publicly listed companies, these roles were clarified and expanded by the King IV report.[8] In addition, non-profit companies that have voluntarily adopted the "Enhanced Accountability and Transparency" provisions of the Companies Act must appoint a company secretary whose role is comparable to that of a public company.[9]

Sri Lanka

In Sri Lanka, the *Companies Act, No. 07 of 2007* requires that each registered company has a company secretary. A company secretary is required to be registered with the Department of Registrar of Companies, to function as a company secretary. Eligibility to function as a secretary are;

- Sri Lankan citizen
- An Attorney at law, a Chartered Accountant or any person demanded have followed a program of study by the Subject Minister
- Applicants with over 20 years experience in the company secretaries field may be appointed after an interview with the Registrar of Companies.

Company Secretary is one of the key positions of a company and is highly responsible one. Company Secretary is called Corporate Secretary in some places and hold same position of Company Secretary. He or she act as bridge of the employees and employers and maintain secrecy of the company. Company Secretary who is qualified member of Chartered Secretary of respective country. License secretary and / or highly professional including graduation of Law are allowed to become a Company Secretary. As noticeable is most of the countries foreigners are not allowed to become Company Secretary but rules are not same for all countries. Many responsibilities are taken on own solders of a company secretary being statutory right. Company Secretary is appointed in public companies as mandatory and some of the cases in private limited company also. One or multiple Company Secretary might be appointed in each company. Many duties and responsibilities are performed by Company Secretary as follows:

- Prepare board meeting minutes to register a new company
- Prepare Memorandum And Article of Association
- Prepare required forms to approve new company from government
- Questionable of any compliance of the company
- Appoint directors of the company
- Change directors of the company
- Attend and arrange Annual General Meeting
- Arrange any board meeting resolution
- Increase share of the company
- Prepare papers to apply of public listing company
- Update to the employer about listing rules and regulations
- Keep relation with employer, employees, auditor, government and non government bodies.
- Act as director of the company, if necessary
- Annual Return Filing of the company

Prepare board meeting minutes to register a new company

Company Secretary prepares meeting resolution if required to register a new company. As first meeting minutes following information are mentioned:

- Proposed name of the company
- Number of shares allocation
- Value of each shares
- Position of the directors

Prepare Memorandum & Article of Association

Each company has constitution by what company is followed. Memorandum: It is the objectives of the company those are actually business activities information. Article of Association: This is internal rules of the company by what business activities will be followed. Company Secretary prepares Memorandum and Article of Association on behalf of the proposed company. All information of MOA and AOA are written as Act and rules of the government and Company Act of the country.

Prepare required forms to approve new company from government

Company Secretary prepares required forms to be placed before government business licensing office of the country. There are some particular forms of each country those have to be signed by the directors of the company.

Questionable of any compliance of the company

Company Secretary is questionable of any compliance of the company. So, he/ she should be updated always about compliance to be applied. If any penalty is applied

for company or directors are responsible to be handled by Company Secretary to be resolved.

Appoint directors of the company

If any new director is appointed of a company some formalities are followed and said formalities are handled by Company Secretary.

Change directors of the company

Sometimes directors are changed as decision by the board and/ or annual general meeting. Company Secretary being responsible to act of changing formalities is done.

Attend and arrange Annual General Meeting

All companies hold a meeting annually to declare profit, loss accounts, share holding changes, director's profile and any other serious issue to be solved. To prepare required papers and invite share holders and directors and auditor are done by Company Secretary.

Arrange any board meeting minutes

Board Meeting is needed every now and then to make decision unanimously by the board like opening bank account, apply for loan, appointing acting director, purchasing property and public share offering and many more reasons when directors think fit to hold meeting.

Increase share of the company

Share capital of the company might be necessary to increase and decision is made by the directors of the company and all formalities are done by the Company Secretary.

Prepare papers to apply of public listing company

There are many more rules and regulation and queries have to face from government and listing regulatory authorities for approval of new listing company. Secretary has to know all rules of applications and reply smartly from applicant to satisfy regulatory that applied company is fit for public listing.

Update to the employer about listing rules and regulations

Rules and regulations of stock exchanges are changed and are updated to the directors.

Keep relation with employer, employees, auditor, government and non government bodies.

Being Company Secretary every person belief him/ her and share private information. Every person is important being so Company Secretary keeps relation with owners, employees and other organs.

Act as director of the company, if necessary

In case of absence of the directors Company Secretary holds director's position as law and act on behalf of director.

ELECTION COMMISSION:

The Election Commission of India is an autonomous constitutional authority responsible for administering election processes in India at national and state. The body administers elections to the Lok Sabha, Rajya Sabha, state Legislative Assemblies, state legislative Councils, and the offices of the President and Vice President of the country. The Election Commission operates under the authority of Constitution per Article 324, and

> subsequently enacted Representation of the People Act. The commission has the powers under the Constitution, to act in an appropriate manner when the enacted laws make insufficient provisions to deal with a given situation in the conduct of an election. Being a constitutional authority, Election Commission is amongst the few institutions which function with both autonomy and freedom, along with the country's higher judiciary, the Union Public Service Commission and the Comptroller and Auditor General of India. Election Commission of India (Articles 324 to 329)

As mentioned, the concept of democracy is visualized by people representation at both the parliament and state elections. The Supreme Court held that democracy is an undeniable essential feature of the constitution of India.

It conducts elections for all 543 parliamentary constitutions. As India is a very diverse country having citizens who belong to various religions, races, castes, and other groups of minorities, we need to provide equal opportunity and representation in the electoral system. To make sure we accommodate all our citizens without any discrimination, the Election Commission allows specific constituencies for minorities and women candidates. The President of India is also vested with the power to nominate two members from the Anglo-Indian Community to the Lok Sabha to represent their community under Article 331 of the constitution of India.

In Rajya Sabha, the President of India can nominate 12 members.

Election Commission has complete authority on how, where, and when to conduct an election without any interference from the executive (The elected representative of the people), whether it is general election or by-election.

The commission was established in 1950 and originally only had a Chief Election Commissioner. Two additional Commissioners were appointed to the commission for the first time on 16 October 1989 (on the eve of the 1989 General Election), but they had a very short tenure, ending on 1 January 1990. "The Election Commissioner Amendment Act, 1989" was adopted on 1 January 1990 which turned the commission into a multi-member body: a 3-member Commission has been in operation since then and the decisions by the commission are made by a majority vote. The Chief Election Commissioner and the two Election Commissioners who are usually retired IAS officers draw salaries and allowances at par with those of the Judges of the Supreme Court of India as per the *Chief Election Commissioner and other Election Commissioners (Conditions of Service) Rules, 1992*.

The commission is served by its secretariat located in New Delhi. The Election Commissioners are assisted by Deputy Election Commissioners, who are generally IAS officers. They are further assisted by Directors General, Principal Secretaries, and Secretaries and Under Secretaries.

At the state level, Election Commission is assisted by the Chief Electoral Officer of the State, who is an IAS officer of Principal Secretary rank. At the district and constituency levels, the District Magistrates (in their capacity as District Election Officers), Electoral Registration Officers and Returning Officers perform election work.

FUNCTION

One of the most important features of the democratic policy in India is elections at regular intervals. Holding periodic, free and fair elections are essentials of a democratic system and a part of the basic structure of the Constitution. The Election Commission is regarded as the guardian of elections in the country. In every election, it issues a Model Code of Conduct for political parties and candidates to conduct elections in a free and fair manner. The commission issued

the Code of Conduct for the first time in 1971 for the 5th Lok Sabha elections and has revised it from time to time. It lays down guidelines for the conduct of political parties and candidates during an election period. However, there have been instances of violation of the code by various political parties with complaints being received for misuse of official machinery by the candidates.[11][12] The code does not have any specific statutory basis but only a persuasive effect.[11][12] It contains the rules of electoral morality. However, this lack of statutory backing does not prevent the commission from enforcing it.

A law for the registration process for political parties was enacted in 1989 and a number of parties got registered with the commission.[16] The registration helps avoid confusion and ensures that the political parties are brought under the purview of the commission.

The election commission has the right to allow symbols to the political parties. It gives recognition to the national parties, state parties and regional parties. It sets limits on poll expenses. The commission prepare electoral rolls and update the voter's list from time to time. Notifications of dates and schedules of election for filing nominations are issued by the commission. It is noteworthy that Election commission cannot allot same symbol to two regional political parties even if they are not in the same state.

The commission is empowered with prohibiting dissemination or publication of voting trends that seek to influence voters by opinion polls or exit polls. To curb the growing influence of money during elections, the Election Commission has made many suggestions and changes in this regard. The commission has appointed IRS officers of the Income Tax Department as Election Observers (Expenditure) of all elections and has fixed the legal limits on the amount of money which a candidate can spend during election campaigns.[21][22] These limits have been revised over time. The Election Commission, by appointing expenditure observers from the Indian Revenue Service, keeps an eye on the individual account of election expenditure. The commission takes details of the candidate's assets on affidavit at

the time of submitting nomination paper, who are also required to give details of their expenditure within 30 days of the declaration of results. The campaign period has also been reduced by the commission from 21 to 14 days for Lok Sabha and Assembly elections to cut down election expenditure.

In an attempt to decriminalise politics, the Election Commission has approached the Supreme Court to put a lifetime ban on convicted politicians from contesting elections.

Voter Id

In an effort to prevent electoral fraud, in 1993, EPICs or Electors Photo Identity Cards were issued, which became mandatory by the 2004 elections. However ration cards have been allowed for election purposes in certain situations.[26]

Voting Procedure

Voting in India is done using Electronic voting machines or EVMs,[27] there is also a provision for the Postal voting in India, as well as the special arrangements for the disabled voters.

Electronic voting machines (EVM)

India has been the first country to adopt Electronic Voting at such a large scale. Electronic voting machines (EVM) were introduced by Election Commission in order to reduce malpractices and improve efficiency. They were tried for the first time on an experimental basis for the 1982 Kerala State Legislative Assembly Elections. After a successful testing and the legal inquiries, the commission took the decision to begin the use of these voting machines.

The introduction of Voter-verified paper audit trail (VVPAT) in eight Lok Sabha constituencies in 2014 Indian General Elections was a big achievement for the Election Commission. This Voter-verified paper audit trail (VVPAT) system was first used with EVMs in a by-poll in September 2013 in Noksen (Assembly

Constituency) in Nagaland. and eventually in all elections from September 2013 onwards in various Legislative elections in the country.

Photo electoral rolls with photographs of the candidates on the EVMs were first introduced in the 2015 Bihar Legislative Assembly election.[34][35]

In 2014, none of the above or NOTA was also added as an option on the voting machines which is now a mandatory option to be provided in any election.[36][37] The specific symbol for NOTA, a ballot paper with a black cross across it, was introduced on 18 September 2015. The symbol has been designed by National Institute of Design, Ahmedabad.

Election Commission organised an open hackathon on 3 June 2017, to attempt hacking of Electronic Voting Machine used by the commission in various Indian elections. The NCP and CPI(M) were the only two parties that registered for the event but none of them participated. Functioning of EVMs and VVPAT machines were demonstrated to the teams.

Postal voting

Postal voting in India is done only through the *"Electronically Transmitted Postal Ballot Papers (ETPB)"* system of Election Commission of India, ballot papers are distributed to the registered eligible voters who return the votes by post. Postal votes are counted first before the counting of votes from the EVM. Only certain categories of people are eligible to register as postal voters. Employees working in the union armed forces and state police as well as their spouses, and those working for the Government of India who are officially posted abroad can register for the postal vote, these are also called the *"Service voters"*. People in preventive detention can use postal vote. Prisoners can not vote at all

Removal from office

The Chief Election Commissioner of India can be removed from their office similar to the removal of a judge of the Supreme Court of India which requires a

resolution passed by the Parliament of India a two-thirds majority in both the Lok Sabha and the Rajya Sabha on the grounds of proved misbehaviour or incapacity.

Other Election Commissioners can be removed by the President of India on the recommendation of the Chief Election Commissioner. A Chief Election Commissioner has never been impeached in India.

In 2009, just before the 2009 Lok Sabha Elections, Chief Election Commissioner N. Gopalaswami sent a recommendation to President Prathibha Patil to remove Election Commissioner Navin Chawla, who was soon to take office as the chief election commissioner and to subsequently supervise the Lok Sabha general election, a potential conflict of interest considering his partisan political party behavior. The President opined that such a recommendation is not binding on the president, and hence rejected it.[9] Subsequently, after Gopalswami's retirement the next month, Chawla became the chief election commissioner and supervised the 2009 Lok Sabha general elections.

NATIONAL COMMISSION FOR SC's AND ST's:

Indian communities to promote and protect their social, educational, economic and cultural interests The National Commission for Scheduled Castes is an Indian constitutional body established, special provisions were made in the Constitution.[1] Article 338 of the with a view to provide safeguards against the exploitation of Scheduled Castes and Anglo Indian constitution deals with National Commission for Scheduled Castes. Article 338 A deals with National Commission for Scheduled tribes.

Commission for Scheduled Castes and Scheduled Tribes

The first Commission for Scheduled Castes and Scheduled Tribes was set up in August 1978 with Bhola Paswan Shastri as Chairman and other four members. Members of the commission includes a chairman, a vice chairman and four other members.[2] It was set up as a national level advisory body to advise the government on broad policy issues and levels of development of Scheduled Castes and

Scheduled Tribes. The president of India appoints the chairman of commission. The fifth schedule of Indian constitution deals with the administration and control of Scheduled Castes and Scheduled Tribes. Service condition and tenure is determined by president of India. Article 341 deals with notification of Scheduled Castes and Article 342 deals with notification of Scheduled Tribes.

The first Commission was constituted in 1992 with S. H. Ramdhan as Chairman.

The second Commission was constituted in October 1995 with H. Hanumanthappa as chairman.

The third Commission was constituted in December 1998 with Dileep Singh Bhuria as the Chairman.

The fourth Commission was constituted in March 2002 with Dr. Bizay Sonkar Shastri as the Chairperson.

Consequent upon the Constitution (Eighty-Ninth Amendment) Act, 2003 the erstwhile National Commission for Scheduled Castes and Scheduled Tribes has been replaced by

(1) National Commission for Scheduled Castes and

(2) National Commission for Scheduled Tribes.

National Commission for Scheduled Castes

The first National Commission for Scheduled Castes was constituted in 2004 with Suraj Bhan as the chairman. The second was constituted on May 2007 (chairperson: Buta Singh); the third from October 2010 (P. L. Punia); and the fourth from 2013, also with Punia as chairperson. The fifth National Commission for Scheduled Castes began work in 2017 under chairmanship of Ram Shankar Katheria.[3] L Murugan was made vice chairman with K.Ramulu, Dr Yogendra Paswan and Dr. Swaraj Vidwan as members.[4]

FUNCTIONS

The following are the functions of the commission:[5]

- To investigate and monitor all matters relating to the safeguards provided for the Scheduled Castes under this Constitution or under any other law for the time being in force or under any order of the Government and to evaluate the working of such safeguards
- To inquire into specific complaints with respect to the deprivation of rights and safeguards of the Scheduled Castes
- To participate and advise on the planning process of socio-economic development of the Scheduled Castes and to evaluate the progress of their development under the Union and any State
- To present to the President, annually and at such other times as the Commission may deem fit, reports upon the working of those safeguards
- To make in such reports recommendations as to the measures that should be taken by the Union or any State for the effective implementation of those safeguards and other measures for the protection, welfare and socio-economic development of the Scheduled Castes
- To discharge such other functions in relation to the protection, welfare and development and advancement of the Scheduled Castes as the President may, subject to the provisions of any law made by Parliament, by rule specify

To investigate and monitor all matters relating to the constitutional and other legal safeguards for the SCs and to evaluate their working;

- To inquire into specific complaints with respect to the deprivation of rights and safeguards of the SC's;
- (c) To participate and advise on the planning process of socio-economic development of the SCs and to evaluate the progress of their development under the Union or a state;

- (d) To present to the President, annually and at such other times as it may deem fit, reports upon the working of those safeguards
- (e) To make recommendations as to the measures that should be taken by the Union or a state for the effective implementation of those safeguards and other measures for the protection, welfare and socio-economic development of the SCs; and
- (f) To discharge such other functions in relation to the protection, welfare and development and advancement of the SCs as the president may specify.

- To discharge such other functions in relation to the protection, welfare and development and advancement of the Scheduled Tribes as the President may, subject to the provisions of any law made by Parliament, by rule specify.

- The commission submits an annual report to the president. It can submit a report on any other time as it may seem right to it. Such a report is tabled by president in parliament along with Action taken on it and reasons for non acceptance of advice. Reports belonging to states are sent by president to concerned governors who do the same in respective legislatures.

POWERS

To regulate its procedure. Acts as a civil court when it tries a suit and can summon witness, official records, examine a person on oath, receive affidavits, any other function as the president determines.

- It also has to perform same functions for any backward caste as president may determine and the Anglo Indian community. Centre and states have to consult these commissions while formulating policies for SC and ST.

IT was pointed out at the outset that our Constitution, being consecrated by me ideals of equality and justice both in the social and political fields, abolishes any discrimination either against or in favour of any class of persons on the grounds of religion, race or place of birth.

- It is in pursuance of this ideal that the Constitution did away with communal representation or reservation of seats in the Legislature or in the offices on the basis of religion.
- It would have been a blunder on the part of the makers of our Constitution if, on a logical application of the above principle, they had omitted to make any special provisions for the advancement of those sections of the community who are socially and economically backward, for, the democratic march of a nation would be impossible if those who are handicapped are not aided at the start.
- The principle of democratic equality (as envisaged in the Preamble to the Constitution), indeed, can work only if the nation as a whole is brought on the sarne level, as far as that is practicable.
- Our Constitution, therefore, prescribes certain temporary measures to help the backward sections to come up to the same level with the Test of the nation, as well as certain permanent safeguards for the protection of the cultural, linguistic and similar rights of any section of the community who might be said to constitute a 'minority' from the numerical, not communal, point of view, in order to prevent the democratic machine from being used as an engine of oppression by the numerical majority.
- Any discussion of the provisions of our Constitution for the protection of the interests of the minorities can hardly fail to take notice of the palpably unfair comments of Sir Ivor Jennings on this point:
- "Indeed, the most complete disregard of minority claims is one of the most remarkable features of Indian federalism. The existence of competing claims on religious and ethnic grounds was one of the reasons given for the refusal of Indian independence before 1940. By reaction the Congress politicians, who were above all nationalists, tended to minimize the Importance or minority interests and emotions."

- It is obvious that Sir Ivor would have been satisfied if the framers of our Constitution had perpetuated communal representation even after the country had been partitioned on the basis of a two-Nation slogan carried to the point of fanaticism, leading to a well-planned mass massacre.
- It is somewhat painful to point out to an Englishman that communal representation was not a natural limb of the Indian political system which was 'blindly' amputated by the nationalist Congress leaders but was an artificial growth which had been grafted upon our body politic by the Morley-Minto plan In the name of 'reform'.
- An impartial student of Indian history may be expected to testify how, once the malignant growth had been implanted into our political life, every opportunity was seized by the imperialistic power to develop It as a wedge to separate the Indian people Into two hostile camps so much so that it could eventually be advanced "as one of the reasons for the refusal of Indian Independence".
- After those who were allured by the separatist vision had succeeded In dividing the motherland to create an exclusive home of their own, it must be presumed that those belonging to that very community who elected to remain in their birth-place should prefer to live with the other children of the soil as one family, after giving up all claims to separate treatment
- It is only there that the objective of 'fraternity' assured by the Preamble would be fulfilled and the "integrity of the Nation" could be achieved.
- That the majority community has not abolished the communal representation with any selfish motives will be apparent from the very (act that notwithstanding the abolition of reservation, members of the minority community have been appointed to the highest offices of President, Vice President, ministers, ambassadors, governors and judges of the superior courts in such numbers as can hardly be overlooked by an impartial observer.

- There is no reasonable ground for apprehending that the Interests or development of the minority community have suffered because of the abolition of separate electorates on a communal basis.
- The real injustice done by Sir Ivor, above all, is the omission to mention the religious, cultural and educational safeguards incorporated in the Constitution to protect the Interests of all minority groups, whether they are religious, linguistic or cultural minorities.
- While some of these shall be a permanent feature of the Constitution, there are others of a temporary nature which will continue to operate only so long as the backward communities are lagging behind In the march of the nation.

Permanent Provision

- Our Constitution does not contain any provision for the furtherance of any particular religion as may raise legitimate apprehensions in the minds of those who do not belong to that religion
- Any section of the citizens of India having a distinct language, script or culture of its own shall have the fundamental right to conserve the same.
- This means that if there is a culrural minority which wants to preserve its own language and culture, the State would not by law impose upon It any other culture belonging to the majority of the locality.
- This provision, thus. gives protection not only to religious minorities but also to linguistic minorities.
- The promotion of Hindi as the national language or the Introduction of compulsory primary education cannot be used as a device to take away the linguistic safeguard of a minority community as guaranteed by constitution

- In fact, both the Union and State Governments have been taking active steps at Government expense, for the promotion of Urdu in order to appease Muslim sentiments
- The Constitution directs every State to provide adequate facilities for instruction in the mother-tongue at the primary stage of education to children belonging to linguistic minority groups and empowers the President to issue proper direction to any State in this behalf [Art. 350A).
- A Special Officer for linguistic minorities shall be appointed by the President to investigate all matters relating to safeguards provided for linguistic minorities under the Constitution and report to the President [Art. 350B].
- Apart from this, Parliament has enacted the National Commission for Minorities Act, 1992 for monitoring the working of the safeguards provided in the Constitution and in Union and State laws.
- No citizen shall be denied admission into any educational institution maintained by the State or receiving State aid on grounds only of religion, race, caste, language or any of them [Art. 29(2)J.
- This means that there shall be no discrimination against any citizen on the ground of religion, race, caste or language, In the matter of admission into educational institutions maintained or aided by the State.
- It is a very wide provision intended for the protection not only of the religious minorities but also of 'local' or linguistic minorities.
- And the provision is attracted as soon as the discrimination is immediately based only on the ground of religion, race, caste, language or any of them.
- The Government of Bombay issued an Order which directed that, subject to certain exceptions, no primary or secondary school receiving aid from Government should admit to a class where English was the medium of instruction, any pupil other than a pupil belonging to a section of the citizens the language of which was English, namely Anglo-Indians and citizens of non-Asiatic descent

- An Indian citizen other than an Anglo-Indian Citizen, was denied admission to a State-aided school, in pursuance of the above Order.
- The Supreme Court held that the Immediate ground for denial of admission of a pupil to such a School where English was the medium of instruction was that the mother-tongue of the pupil was not English.
- It was thus a denial of the right conferred by Art. 29(2), only on the ground of the language of the pupil. The argument that the object of the denial was to promote the introduction of Hindi or any other Indian language as the medium of instruction in the Schools was Immaterial In determining whether Art 29(2) had been contravened.
- All minorities, whether based on religion or language, shall have the fundamental right to establish and administer educational institutions of their choice
- While Art. 29(I) enables the minority to maintain its language or script, the present clause enables them to run their own educational institution, so that the State cannot compel them to attend any other institutions, not to their liking.
- By the 1978 amendment, favourable treatment has been accorded to such minortty educational institutions In the matter of compensation for compulsory acquisition of property by the State.
- While, by reason of the repeal of Art. 31, all persons have lost their constitutional right to compensation for acquisition of their property by the State, including educational institutions belonging to the majority community
- Educational institutions established by a minority community lie protected.
- Their property cannot be acquired by the State without payment of such compensation as would safeguard their right to exist, as is guaranteed by the constitution

- The State shall not, in granting aid to educational institutions, discriminate against any educational Institution on the ground that It is under the management of a minority, whether based on religion or language
- The ambit of the above educational safeguards of all minority communities, whether religious, linguistic, or otherwise, can be understood only if we notice the propositions evolved by the Supreme Court out of the above guarantees:
- (a) Every minority community has the right not only to establish its own educational institutions, but also to impart instruction to the children of its own community in its own language.'
- (b) Even though Hindi is the national language of India and Art. 351 provides a special directive upon the State to promote the spread of Hindi, nevertheless, the object cannot be achieved by any means which contravenes the rights guaranteed by Art. 29 or 30.
- (c) In making primary education compulsory [Art. 45]. the State cannot compel that such education must take place only in the schools owned, aided or recognised by the State so as to defeat the guarantee that a person belonging to a linguistic minority has the right to attend institutions run by the community, to the exclusion of any other school.
- (d) Even though there is no constitutional right to receive State aid, if the State does in fact grant aid to educational institutions, it cannot impose such conditions upon the right to receive such aid as would, virtually, drive the members of a religious or linguistic community of their right under Art. 30(l}.
- While the State has the rtght to impose reasonable conditions, it cannot impose such conditions as will substantially deprive the minority community of its rights guaranteed by Art. 30(1).
- Surrender of fundamental rights cannot be exacted as the price of aid doled out by the State. Thus, the State cannot prescribe that if an institution, including one entitled to the protection of Art, 30(1) seeks to receive State aid, it must subject itself to the condition that the State may take over the management of the institution

or to acquire it on its subjective satisfaction as of certain matters,-for such condition would completely destroy the right of the community to administer the institution.

- (e) Similarly In the matter of the right to establish an institution in relation to recognition by the State, though there is no constitutional or other right for an institution to receive State recognition and though the State is entitled to impose reasonable conditions for receiving State recognition, e.g., as to qualifications, it cannot impose conditions the acceptance of which would virtually deprive a minority community of their right guaranteed by Art 30(1).
- Where, therefore, the State regulations debar scholars of unrecognised educational institutions from receiving higher education or from entering into the public services, the right to establish an institution under Art. 30(1) cannot be effectively exercised without obtaining State recognition.
- In such circumstances, the State cannot impose it as a condition precedent to State recognition that the institution must not receive any fees for tuition in the primary classes.
- For, if there is no provision in the State law or regulation as to how this financial loss is to be recouped institutions, solely or primarily dependent upon the fees charged in the primary classes, cannot exist at all.
- (1) Minority instiLutions protected under Art. 30(1) are, however, subject to regulation by the educational authorities of the State to prevent mal-administration and to ensure a proper standard of education
- But such regulation cannot go to the extent of virtually annihilating the right guaranteed by Art. 30(1)
- No person can be discriminated against in in Public the matter of public employment, on the ground of Employment. race, religion or caste [Art. 16(2)].

- (ix) While the Constitution has abolished representation on communal lines, it bas included safeguards for the advancement of the backward classes for amongst the residents of India (irrespective of their religious affiliations).
- So that the country may be ensured of an all-round development.
- Theseprovisions fulfl1 the assurance of "justice, social, other Backward economic and political" which has been held out by Classes.
- The very Preamble of the Constitution, A major section of such backward classes has been specified in the Constitution as Scheduled Castes and Scheduled Tribes because their backwardness is patent
- There is no definition of Scheduled Castes and Scheduled Tribes in the Constitution. But the President is empowered to draw up a list in consultation with the Governor of each State, subject to revision by Parliament
- The President has made Orders specifying the Scheduled Castes and Scheduled Tribes in the different States in India, which have since been amended by Acts of Parliament

SPECIAL PROVISIONS POWER

- The Constitution makes various special provision for the protection of the interests of the Scheduled Castes and Scheduled Tribes.
- Measures for the advancement of the Scheduled Castes and Scheduled Tribes are exempted [Art. 15(4)] from the general ban against discrimination on the grounds of race, caste, and the like, contained in Art. 15.
- It means that if special provisions are made by the State in favour of the members of these castes and Tribes, other citizens shall not be entitled to impeach the validity of such provisions on the ground that such provisions are discriminatory against them.
- On the other band, while the rights of free movement and residence throughout the territory of India and of acquisition of property are guaranteed to every Citizen, in the case of members of the Scheduled Castes and Scheduled Tribes special

restrictions may be imposed by the State as may be required far the protection of their interests.

- For instance, to prevent the alienation or fragmentation of their property, the State may provide that they shall not be entitled to alienate their property except with the concurrence of a administrative authority or except under specified conditions
- (ill) The claims of the members of the Scheduled Castes and the Scheduled Tribes shall be taken into consideration, consistently with the maintenance of the efficiency of the administration, in the making of appointments to services and posts in connection With the affairs of the Union or of a State
- (iv) There shall be a National Commission for the Scheduled Castes to be appointed by the President [Art. 338].
- It shall be the duty of this Commission to investigate all matters relating to the safeguards provided for the Scheduled Castes under this Constitution and to report to the President upon the working of those safeguards annually or at such intervals as it may deem fit, and the President shall cause all such reports to be laid before each House of Parliament
- A similar provision for similar purposes has been made for the appointment of a National Commission for the Scheduled Tribes by inserting Art. 338A
- (v) The President may, at any time, and shall at the expiration of ten years from the commencement of this Constitution, by Order appoint a Commission to report on the administration of the Scheduled Areas and the welfare of the Scheduled Tribes In the States.
- The Order may define the composition, powers and procedure of the Commission and may contain such Incidental or ancillary provisions as the President may consider necessary or desirable

- (vi) The executive power of the Union shall extend to the giving of directions to any such State as to the drawing up and execution of schemes specified in the direction to be essential for the welfare of the Scheduled Tribes in the State (Art, 339(2)).
- With a view to associate members of Parliament and other members of the public in the due discharge of the above functions by the Government of India, three Parliamentary Committees have been set up.
- Their function is to formulate and review the working of schemes for the welfare of the Scheduled Castes and Scheduled Tribes and to advise the Government of India on matters relating to these castes and tribes.
- (vii) Financial aid for the implementation of these welfare schemes is provided for in Art. 275(1) which requires the Union to give grants-in-aid to the States for meeting the costs of schemes of welfare of the Scheduled Tribes and for raising the level of administration of the Scheduled Areas in a State to that of the administration of the areas of that State.
- (viii)Constitution lays down that in the States of Bihar, Madhya Pradesh and Orissa, there shall be a Minister in charge of tribal welfare, who may also be in charge of the welfare of the Scheduled Castes and other backward classes.
- In practice, such Welfare Departments have been set up not only in these three States as required by the Constitution, but also in other States.
- (ix) Special provisions are laid down in the Fifth and Sixth Schedules of the Constitution, read with Art. 244, for the administration of areas inhabited by Scheduled tribes.
- Over and above all these, there is a general Directive in Art. 46 that the State shall promote with special care the educational and economic interests of the weaker sections of the people, and, in particular, of the Scheduled Castes and the Scheduled Tribes, and shall protect them from social injustice and all forms of exploitation.

- Besides, there are temporary provisions for special representation of and reservation of seats for Scheduled Castes and Scheduled Tribes in the Legislatures which will be treated separately, hereafter.
- By amending Art. 338 the Constitution (65th Amendment) Act, 1990, a National Commission has been set up for investigating and reporting on the working of the foregoing safeguards regarding the Scheduled Castes and Scheduled Tribes

ATTORNEY GENERAL OF INDIA:

The Attorney General for India is the Indian government's chief legal advisor, and is primary lawyer in the Supreme Court of India. They can be said to be the advocate from government's side. They are appointed by the President of India on advice of Union Cabinet under Article 76(1) of the Constitution and holds office during the pleasure of the President.

They must be a person qualified to be appointed as a Judge of the Supreme Court (They must have been a judge of some high court for five years or an advocate of some high court for ten years or an eminent jurist, in the opinion of the President and must be a citizen of India.)

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The 15th and current Attorney General is K. K. Venugopal. He was reappointed by Ram Nath Kovind, the President of India. He was formally appointed as with effect from 30 June 2017[1] and shall have a tenure of 3 year

POWERS AND FUNCTIONS

The Attorney General is necessary for advising the Government of India on legal matters referred to them. They also perform other legal duties assigned to them by the President. The Attorney General has the right of audience in all Courts in India as well as the right to participate in the proceedings of the Parliament, though not to vote.[4] The Attorney General appears on behalf of Government of India in all cases (including suits, appeals and other proceedings) in the Supreme Court in which Government of India is concerned. They also represent the Government of India in any reference made by the President to the Supreme Court under Article 143 of the Constitution.

Unlike the Attorney General of the United States, the Attorney General for India does not have any executive authority. Those functions are performed by the Law Minister of India. Also the AG is not a government servant and is not debarred from private legal practice. The Attorney General can accept briefs but cannot appear against the Government. They cannot defend an accused in the criminal proceedings and accept the directorship of a company without the permission of the Government. The Attorney General is assisted by a Solicitor General and four additional Solicitors General. The Attorney General is to be consulted only in legal matters of real importance and only after the Ministry of Law has been consulted. All references to the Attorney General are made by the Law Ministry.

It has become a tradition that the Attorney General resigns when a new government is formed. The Attorney General is selected by the Government and acts as its advocate, and hence is not a neutral person. Nevertheless, it is a constitutional authority, and his or her opinions are subject to public scrutiny. On several occasions however, the opinions pursued by the Attorney General appear to have been extremely politicised.

During some of the AG tenures, it has been felt that the attorney general has gone too far. Niren De during Indira Gandhi replied to a question by Hans Raj Khanna stating that even the right to life can be suspended during emergency.

Similarly, in 2005, when the UPA government was planning a possible coalition with Mayawati, Milon K. Banerjee's opinion absolving Mayawati in the Taj corridor case was ignored by the Supreme Court. In a direct condemnation of the government which asked the CBI to heed attorney general Milon Banerjee's opinion and close the case against Mayawati, the Supreme Court told the agency not to go solely on the AG's opinion and place all evidence before it.

In 2009, Milon K. Banerjee's opinion absolving Ottavio Quattrocchi in the Bofors scandal has also been viewed as "devaluing and eroding the Attorney General's position".

During the UPA-II government (2009–2014), the conduct of Attorney General Goolam Vahanvati was criticised in a number of cases. In 2G spectrum case, he became the first Attorney General in India's history who had to testify as a witness in a corruption case in a trial court.[9][10] In late April 2013, in coal-gate scandal, Vahanvati was accused of misrepresenting facts in the top-most court of India.[11] Again in the same case, Vahanvati's role came under scrutiny after allegations of impropriety and coercion emerged from his junior law officer, Harin P. Raval, who resigned from the post of Additional Solicitor General as a result

COMPTROLLER AND AUDITOR GENERAL OF INDIA:

The Comptroller and Auditor General (CAG) of India is the Constitutional Authority in India, established under Article 148 of the Constitution of India. He is empowered to Audit all receipts and expenditure of the Government of India and the State Governments, including those of autonomous bodies and corporations substantially financed by the Government. The CAG is also the statutory auditor of Government-owned corporations and conducts

supplementary audit of government companies in which the Government has an equity share of at least 51 per cent or subsidiary companies of existing government companies. The reports of the CAG are laid before the Parliament/Legislatures and are being taken up for discussion by the Public Accounts Committees (PACs) and Committees on Public Undertakings (COPUs), which are special committees in the Parliament of India and the state legislatures. The CAG is also the head of the Indian Audit and Accounts Department, the affairs of which are managed by officers of Indian Audit and Accounts Service, and has 43,576 employees across the country (as on 01.03.2020). In 1971 the central government enacted the Comptroller and Auditor General of India (Duties, Powers, and Conditions of Service) Act, 1971. In 1976 CAG was relieved from accounting functions. Article 148 – 151 of the Constitution of India deal with the institution of the CAG of INDIA.

(name of the person being appointed), having appointed Comptroller and Auditor-General of India do swear in the name of God/solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established, that I will uphold the sovereignty and integrity of India, that I will duly and faithfully and to the best of my ability, knowledge and judgement perform the duties of my office without fear or favour, affection or ill-will and that I will uphold the Constitution and the laws."

Duties of the CAG

As per the provisions of the constitution, the CAG's (DPC) (Duties, Powers and Conditions of Service) Act, 1971 was enacted. As per the various provisions, the duties of the CAG include the audit of:

- Receipts and expenditure from the Consolidated Fund of India and of the State and Union Territory having legislative assembly.
- Trading, manufacturing, profit and loss accounts and balance sheets, and other subsidiary accounts kept in any Government department; Accounts of stores and stock kept in Government offices or departments.

- Government companies as per the provisions of the Companies Act, 2013.
- Corporations established by or under laws made by Parliament in accordance with the provisions of the respective legislation.
- Authorities and bodies substantially financed from the Consolidated Funds of the Union and State Governments. Anybody or authority even though not substantially financed from the Consolidated Fund, the audit of which may be entrusted to the C&AG.
- Grants and loans given by Government to bodies and authorities for specific purposes.
- Entrusted audits e.g. those of Panchayati Raj Institutions and Urban Local Bodies under Technical Guidance & Support (TGS).

Recent achievements

Recently the CAG under Vinod Rai has constantly been in the limelight for its reports exposing mega corruption, particularly in 2G spectrum case, Commonwealth Games scam, Coal mine allocation scam and other

Suggested

In June 2012, Lal Krishna Advani a veteran Indian politician and former Deputy Prime Minister of India (as well as former Leader of the Opposition in Indian Parliament)[12] suggested that CAG's appointment should be made by a bipartisan collegium consisting of the prime minister, the Chief Justice of India, the Law Minister and the Leaders of the Opposition in the Lok Sabha and the Rajya Sabha.[13][14] Subsequently, M Karunanidhi, the head of Dravida Munnetra Kazhagam (DMK) party and five times Chief Minister of Tamil Nadu[15] supported the suggestion. Advani made this demand to remove any impression of bias or lack of transparency and fairness because, according to him, the current system was open to "manipulation and partisanship".[13][14] Similar demand was made by many former CEC's such as B B Tandon, N Gopalaswamy and S Y Quraishi,[16] however the government did not seem too keen.[17]

CPI MP Gurudas Dasgupta wrote a letter to the PM and demand CAG be appointed by the collegium of consisting the PM, the CJI and the leader of the opposition in

Lok Sabha but the PM declined. Former CAG V. K. Shunglu has suggested in its CWG scam report that CAG be made a multi-member body

PMO minister V.Narayanasamy in his interview with PTI said Government is considering the Shunglu panel report but PM and Finance Minister declined it. Later V. Narayanasamy said he misquoted but PTI reaffirmed it and other conditions of service of the CAG are determined by the Parliament of India through "The Comptroller and Auditor-General (Duties, Powers and Conditions of Service) Act, 1971". His salary is same as that of judge of the Supreme court of India. Neither his salary nor rights in respect of leave of absence, pension or age of retirement can be varied to his disadvantage *after* his appointment. The CAG is not eligible for further office either under the Government of India or under the Government of any State after he has ceased to hold his office. The CAG can be removed only on an address from both houses of parliament on the ground of proved misbehaviour or incapacity. The CAG vacates the office on attaining the age of 65 years or 6 year term, which ever is earlier or by impeachment process

The Constitution of India [Article 148] provides for an independent office to the CAG of India. He or she is the head of Indian Audit and Accounts Department. He/she has a duty to uphold the Constitution of India and laws of the Parliament to safeguard the interests of the public exchequer. The Indian Audit and Accounts Service aids the CAG in the discharge of his/her functions.

SCOOPE

"CAG is not a munimji or an accountant or something like that... He is a constitutional authority who can examine the revenue allocation and matters relating to the economy. CAG is the principal auditor whose function is to go into the economy, effectiveness and efficiency of the use of resources by the government. If the CAG will not do, then who else will do it"

– Observation of a bench of Supreme Court of India while dismissing a petition challenging CAG reports on 2G spectrum, Coal Blocks Allotment, etc.[21]

Audit of government accounts (including the accounts of the state governments) in India is entrusted to the CAG of India who is empowered to audit all expenditure from the Consolidated Fund of the union or state governments, whether incurred within India or outside, all revenue into the Consolidated Funds and all transactions relating to the Public Accounts and the Contingency Funds of the Union and the states. Specifically, audits include:

- Transactions relating to debt, deposits, remittances, Trading, and manufacturing
- Profit and loss accounts and balance sheets kept under the order of the President or Governors
- Receipts and stock accounts. CAG also audits the books of accounts of the government companies as per Companies Act.

In addition, the CAG also executes performance and compliance audits of various functions and departments of the government. Recently, the CAG as a part of thematic review on "Introduction of New Trains" is deputing an auditors' team on selected trains, originating and terminating at Sealdah and Howrah stations, to assess the necessity of their introduction. In a path-breaking judgement, the Supreme Court of India ruled that the CAG General could audit private firms in revenue-share deals with government.

CAG has been elected the Chairman of the United Nations' Board of Auditors. CAG has been appointed as external auditor of eleven UN organisations:

- World Intellectual Property Organization (WIPO)
- United Nations Secretariat (Volume 1)
- United Nations Children's Fund (UNICEF)
- United Nations Escrow (Iraq) Account
- United Nations Joint Staff Pension Fund (UNJSPF)
- Strategic Heritage Plan (SHP)
- United Nations Compensation Commission (UNCC)

- International Trade Centre (ITC)-Capital Master Plan (CMP)
- United Nations Office for Project Services (UNOPS),
- Information Communication Technology (OICT)
- Umoja

Omkar Goswami is an Indian who is presently one of the External Auditors of the UN organisation World Food Programme (WFP) headquartered at Rome, Italy.[26]

In 2012 CAG was complimented for its professionalism, training & infrastructure by its US counterpart

In November 2009, the CAG requested the government to amend the 1971 Audit Act to bring all private-public partnerships (PPPs), Panchayti Raj Institutions and societies getting government funds within the ambit of the CAG. The amendment further proposes to enhance CAG's powers to access information under the Audit Act. In the past, almost 30% of the documents demanded by CAG officials have been denied to them. The PPP model has become a favourite mode of executing big infrastructure projects worth millions of rupees and these projects may or may not come under the audit purview of the CAG, depending on sources of funds and the nature of revenue sharing agreements between the government and the private entities. As of 2013, it is estimated that 60 percent of government spending does not come under the scrutiny of the CAG.

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2G Spectrum allocation]

A CAG report on issue of Licences and Allocation of 2G Spectrum[30] resulted in a huge controversy. The report estimated that there was a *presumptive loss* of ₹1,766 billion (US$25 billion) by the United Progressive Alliance (UPA) government.[31] In a chargesheet filed on 2 April 2011 by the investigating agency Central Bureau of Investigation (CBI), the agency pegged the loss at ₹310 billion (US$4.3 billion

All the speculations of profit, loss and no-loss were put to rest on 2 February 2012 when the Supreme Court of India on a public interest litigation (PIL) declared allotment of spectrum as *"unconstitutional and arbitrary"* and quashed all the 122

licenses issued in 2008 during tenure of A. Raja (then minister for communications & IT in the UPA government) the main accused.[33] The court further said that A. Raja "wanted to favour some companies at the cost of the public exchequer" and "virtually gifted away important national

Revenue loss calculation was further established on 3 August 2012 when according to the directions of the Supreme Court, Govt of India revised the reserve price for 2G spectrum to ₹140 billion (US$2.0 billion

However, the special court in New Delhi acquitted all accused in the 2G spectrum case including prime accused A Raja and Kanimozhi on December 21, 2017, the verdict was based on the fact that CBI could not find any evidence against the accused in those 7 years. Per the judgement, "Some people created a scam by artfully arranging a few selected facts and exaggerating things beyond recognition to astronomical levels."

Coal mine allocation

A 2012 CAG report on coal mine allocation[received massive media and political reaction as well as public outrage. During the 2012 monsoon session of the Parliament, the BJP protested the Government's handling of the issue demanding the resignation of the prime minister and refused to have a debate in the Parliament. The deadlock resulted in Parliament functioning only seven of the twenty days of the session

The CAG report criticised the Government by saying it had the authority to allocate coal blocks by a process of competitive bidding, but chose not to.[40] As a result, both public sector enterprises (PSEs) and private firms paid less than they might have otherwise. In its draft report in March, the CAG estimated that the "windfall gain" to the allocatees was ₹10,673 billion (US$150 billion).[40] The CAG Final Report tabled in Parliament put the figure at ₹1,856 billion (US$26 billion)[41]

While the initial CAG report suggested that coal blocks could have been allocated more efficiently, resulting in more revenue to the government, at no point did it suggest that corruption was involved in the allocation of coal. Over the course of 2012, however, the question of corruption came to dominate the discussion. In

response to a complaint by the BJP, the Central Vigilance Commission (CVC) directed the CBI to investigate the matter. The CBI named a dozen Indian firms in a First Information Report (FIR), the first step in a criminal investigation. These FIRs accuse them of overstating their net worth, failing to disclose prior coal allocations, and hoarding rather than developing coal allocations. The CBI officials investigating the case have speculated that bribery may be involved[

Fodder scam

The scandal was first exposed due to the CAG report in the matter in December 1995. The report alleged of fraudulent withdrawal of government funds worth ₹9.5 billion (US$130 million) in the Bihar animal husbandry department against non-existent supplies of fodder and medicines. Subsequently, based on Patna High Court's orders, CBI investigated the case and registered as many as 63 cases. Many accused have been convicted while many cases are still under trial.[]

Krishna-Godavari (KG)

The oil ministry imposed a fine of 7000 crores on Mukesh Ambani's company for the sharp drop in production of gas and violations mentioned in CAG's 2011 report. Oil ministry did not approve company's US$7.2 billion stake in deal with BP. So Jaipal Reddy known for his honesty was shifted from oil ministry to the Science and Technology ministry owing to pressure from Reliance group of Industries. RIL allowed the CAG to begin the audit in April this year after stalling it for a year. But unresolved issues could stall audit of KG Basin aga Then Reliance appointed Defence Secretary Shashikant Sharma as new CAG to audit KG Basin, said Prashant Bhushan.[53] In KG D-6, most of the cost had been recovered by the private player and the increase in price would only go as profit. About 90% of receipts from K-G D-6 were so far booked as expenditure and in the remaining 10%, only 1% was paid to the government and rest 9% went to the operator as profit.