Polity & Governance · GS - II

Discuss the role of Public Accounts Committee in establishing accountability of the government to the people.

EXAM YEAR	PAPER	SUBJECT
2017	GS - II	Polity & Governance

MARKS	WORD LIMIT
10	~ 150 words

Answer Hint

Legislative financial oversight; CAG reports; public expenditure; executive accountability; parliamentary scrutiny; audit follow-up

Model Answer

Introduction

The Public Accounts Committee (PAC) is a parliamentary committee that scrutinises government expenditure and helps ensure that public money is used legally, efficiently and for authorised purposes.

Role in Government Accountability

- **Examination of accounts:** It examines appropriation accounts and finance accounts of the Union Government.
- **CAG reports:** It considers reports of the Comptroller and Auditor General of India relating to expenditure and financial administration.
- **Legislative authorisation:** It checks whether expenditure conforms to parliamentary grants and appropriations.
- **Financial propriety:** It identifies irregularities, wasteful expenditure and deficiencies in financial management.

- **Executive scrutiny:** Ministries and departments may be asked to explain audit findings and administrative failures.
- **Public accountability:** Its reports inform Parliament and citizens about the management of public resources.

Limitations

The PAC generally examines expenditure after it has occurred and does not itself execute corrective measures. Its recommendations are not binding, and delays in departmental responses can reduce effectiveness.

Measures to Improve Effectiveness

- Ensure timely submission of audit reports and action-taken statements.
- Strengthen technical research and expert support for committee members.
- Improve follow-up on recommendations and public disclosure of compliance.

Conclusion

The PAC is a vital instrument of legislative oversight. Timely audits, rigorous scrutiny and effective follow-up can strengthen fiscal discipline and democratic accountability.

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