



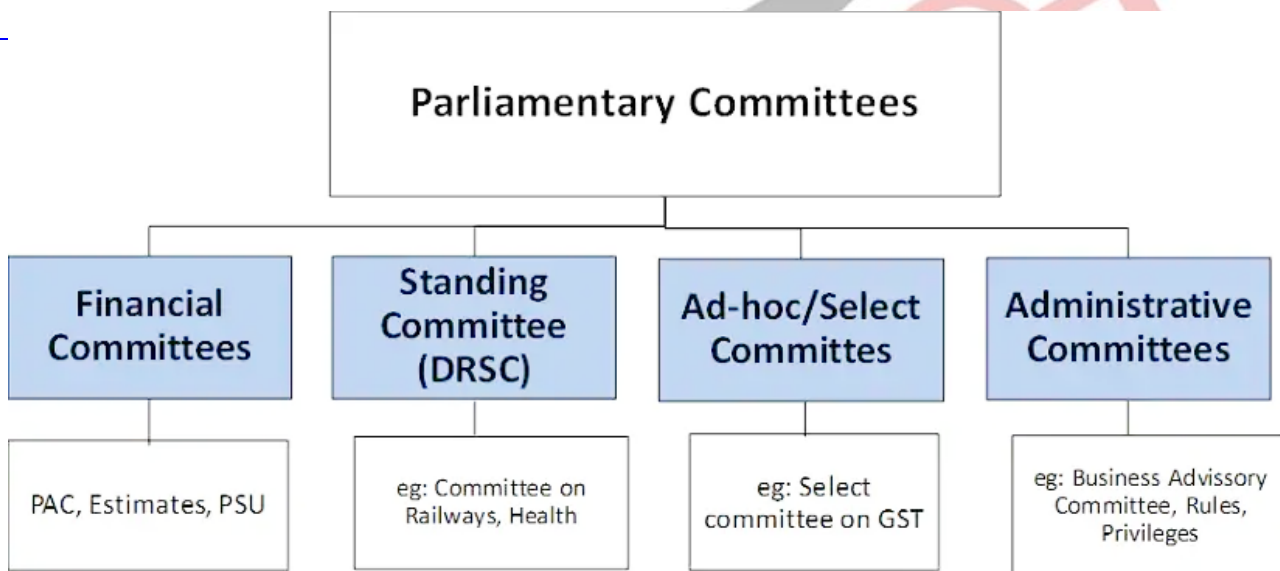
# Public Accounts Committee (PAC)

## Why in News

Recently, the **Public Accounts Committee (PAC)** has completed 100 years.

- PAC is one of the **three Financial Parliamentary committees**, the other two are the Estimates Committee and the Committee on Public Undertakings.
- Parliamentary committees draw their authority from **Article 105** (on privileges of Parliament members) and **Article 118** (on Parliament's authority to make rules for regulating its procedure and conduct of business).

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## Key Points

- **PAC:**
  - **Establishment:**
    - The Public Accounts Committee was **introduced in 1921** after its first mention in the Government of India Act, 1919 also called Montford Reforms.
    - The Public Accounts Committee is now constituted every year **under Rule 308** of the Rules of Procedure and Conduct of Business in Lok Sabha.
  - **Appointment:**
    - The Chairman of the Committee is **appointed by the Speaker of Lok Sabha**.
    - It is to be noted that the Committee, not being an executive body, can only make decisions that are advisory by nature.
  - **Members:**

- It presently comprises **22 members (15 members elected by the Lok Sabha Speaker, and 7 members elected by the Rajya Sabha Chairman)** with a term of one year only.
- **Purpose:**
  - It was framed with the **purpose of ascertaining whether money granted** to the Government by the Parliament has been spent by the former within the “scope of demand” or not, the **PAC restricts any Minister from being elected as a member of it.**
- **Functions:**
  - To **examine the accounts** showing the appropriation of the sums granted by the House to meet the expenditure, the annual Finance Accounts of the government and,
    - Such other accounts laid before the House as the Committee may think fit **except those relating to such Public Undertakings** as are allotted to the Committee on Public Undertakings.
  - Apart from the **Reports of Comptroller and Auditor General of India (CAG)** on Appropriation Accounts of the Government, the Committee examines the various Audit Reports of the CAG on revenue receipts, expenditure by various Ministries/Departments of Government and accounts of autonomous bodies.
  - The Committee **looks upon savings arising from incorrect estimating** or other defects in procedure no more leniently than it does upon excesses.
- **Importance of Parliamentary Committees:**
  - **Provides Forum:**
    - Parliament deliberates on **matters that are complex**, and therefore need technical expertise to understand such matters better.
    - **Committees help with this by providing a forum** where members can engage with domain experts and government officials during the course of their study.
  - **Build Consensus Across Political Parties:**
    - Committees also **provide a forum for building consensus** across political parties.
    - The proceedings of the House during sessions are televised, and MPs are likely to stick to their party positions on most matters.
    - **Committees have closed door meetings**, which allows them to freely question and discuss issues and arrive at a consensus.
  - **Examine Policy Issues:**
    - Committees also **examine policy issues** in their respective ministries, and make suggestions to the government.
    - The government has to report back on whether these recommendations have been accepted or not.
    - Based on this, the Committees then table an **Action Taken Report**, which shows the status of the government’s action on each recommendation.
- **Issues Arises by not involving the Committees:**
  - **Weakening of Parliamentary System Government:**
    - A parliamentary democracy **works on the doctrine of fusion of powers** between parliament and the executive, but the Parliament is supposed to maintain oversight of the government and keep its power in check.
    - Thus, by **circumventing the Parliamentary committees** in the passing of significant legislation, **there is a risk of weakening democracy.**
  - **Enforcing Brute Majority:**

- In the Indian system, it is **not mandatory for bills to be sent to committees**. It's left to the discretion of the Chair — the Speaker in the Lok Sabha and Chairperson in the Rajya Sabha.
- By giving **discretionary power to the Chair**, the system has been specially rendered weak in a Lok Sabha where the ruling party has a brute majority.

## Way Forward

- Parliament has the **central role in our democracy as the representative body** that checks the work of the government. In order to fulfil its constitutional mandate, it is imperative that Parliament functions effectively.
- Also, **proper scrutiny of the bills is an essential requirement** of quality legislation. Circumventing the parliamentary committees while passing legislations undermines the very spirit of democracy.

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