

WRAP Exams · wrapexams.com

Prelims PYQ, Mains model answers, and copy evaluation. Write to the desk for this paper, a doubt, or the AI waitlist.

ask@wrapexams.com · +91 85951 84903 · wrapexams.com

Q5

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

UPSC Civil Services Mains 2017 · GS II · 10 marks · Transparency and e-Governance

Important aspects of governance, transparency and accountability, e-governance - applications, models, successes, limitations, and potential; citizens charters, transparency and accountability and institutional and other measures.

Core demand of the question

- Discuss the role of the **Public Accounts Committee** in establishing accountability of the government to the people
- Link CAG reports under **Article 151**, PAC convention, and the limits of post-facto scrutiny

Revision summary

The CAG audits public money; **Article 151** puts those reports before the legislature.

The PAC, chaired by convention by an Opposition member, examines the reports and calls the executive to account.

It works after the spend, through public reports and Action Taken replies, not through punishment.

Big CAG findings become political facts when the PAC and the press follow them.

Limits are delay, volume, and lack of executive members in the witness box; the reform is faster follow-up, not turning the PAC into a court.

Introduction

The people do not audit the Union Budget themselves; they do it through the Lok Sabha, and the **Public Accounts Committee** is the House's main tool for following the money after it is spent. **Article 151** places the Comptroller and Auditor General's reports before the legislature. The PAC's role is to turn those reports into public answers from the executive.

Body**Constitutional and procedural place**

- **Article 148** creates an independent CAG; **Article 149** and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, define audit of Union and State accounts; **Article 151** requires the reports to be laid in Parliament or the State legislature.
- The PAC is a parliamentary committee under the Rules of Procedure of the Lok Sabha, not a fourth branch; it has members from the Lok Sabha and the Rajya Sabha, and by convention since **1967** a member of the Opposition chairs it.
- It examines appropriation accounts, finance accounts, and CAG performance and compliance reports, and it calls secretaries as witnesses.

- Sister committees - **Estimates Committee** and the Committee on Public Undertakings - cover budget estimates and PSUs; together they are the financial committees of Parliament.

How the PAC builds accountability to the people

- **It is post-facto:** it asks whether money voted by Parliament was spent for the purpose, with economy, and within the law, which is the core of legislative control of the purse.
- Public hearings and printed reports name ministries, excesses, and idle funds; the press and the Opposition use those findings in debate, so the people hear of waste that the Budget speech will not advertise.
- Action Taken Reports force the government to reply; a ministry that ignores a PAC recommendation does so on the record.
- Because the chair is from the Opposition, the committee is less of a government cheerleader than a departmentally related standing committee often is.
- Landmark CAG reports on 2G spectrum, coal block allocation, and Commonwealth Games were politically potent because the PAC and the public debate around them translated audit paragraphs into a demand for ministerial answerability.

Limits that a discussion must record

- The PAC cannot punish; it recommends. Prosecution, surcharge and recovery still need the executive, the courts, or a special law.
- It sits after the spend, so it cannot stop a bad contract in real time; preventive accountability needs internal financial advisers and a live CAG audit, not only the PAC.
- Party whip and delayed laying of CAG reports weaken bite; secretaries appear, ministers often do not, so political responsibility can hide behind bureaucratic testimony.
- State PACs vary widely in quality; many CAG findings on panchayat and scheme funds never get a serious PAC hour.
- Volume of reports exceeds sitting time, so selectivity, not full audit follow-up, is the actual practice.

Strengthening the role

- Fix a time limit for Action Taken Reports and for laying CAG reports in the House.
- Allow PAC sub-committees more field evidence and, where the House agrees, public broadcast of non-sensitive hearings.
- Keep the **Opposition chair convention** and resist treating the PAC as a parallel court; its job is legislative accountability, which is how the people are owed an explanation of public money.

Flow diagram

Article 148 CAG audit -> Article 151 reports to House
 Article 151 reports to House -> Public Accounts Committee
 Public Accounts Committee -> Secretaries and Action Taken
 Secretaries and Action Taken -> Accountability to the people

Conclusion

- **The PAC is the people's audit arm inside Parliament:** it takes **Article 151** reports and asks the executive to explain the spend. It establishes accountability when its reports are timely, public and followed by Action Taken replies. It cannot replace criminal process or live budget control, but without it CAG paragraphs would remain expert literature rather than political facts.

Facts & figures

Article 148

Provides for the Comptroller and Auditor General of India as an independent constitutional auditor.

Article 151

Requires CAG reports on Union and State accounts to be laid before Parliament or the State legislature.

CAG (DPC) Act, 1971

Statute on the duties, powers and conditions of service of the CAG, including audit of Union and State expenditure.

Opposition chair convention (1967)

Practice that a member of the Opposition chairs the PAC, to strengthen scrutiny of the government of the day.

Estimates Committee and COPU

The other two financial committees of Parliament, covering estimates and public undertakings, alongside the PAC.

WRAP Exams · Write. Read. Analyse. Practice. · <https://wrapexams.com/upsc/mains-answers/gs-2/2017/discuss-the-role-of-public-accounts-committee-in-establishing-accountability-of-the-government-to-the-people/> · ask@wrapexams.com · wrapexams.com