Polity & Governance · GS - II

Explain the role of the Public Accounts Committee in ensuring financial accountability and good governance in India. Discuss its limitations and suggest measures to strengthen its effectiveness.

EXAM YEAR	PAPER	SUBJECT
DAILY PRACTICE 02/11/2026	GS - II	Polity & Governance

MARKS	WORD LIMIT
10	~150 words

Answer Hint

Legislative financial oversight; CAG audit reports; executive accountability; public expenditure; committee limitations; transparency and timely compliance

Model Answer

Introduction

The Public Accounts Committee (PAC) is an important parliamentary financial committee that scrutinises public expenditure and helps ensure that government funds are used in accordance with legislative authorisation.

Role in Good Governance

1. Financial scrutiny: The PAC examines CAG reports and investigates irregularities, excess expenditure and weaknesses in financial management.

2. Executive accountability: It enables legislators to question administrative practices and identify failures in implementing financial rules.

3. Economy and efficiency: Its recommendations can encourage prudent spending, better internal controls and improved public service delivery.

Limitations

The PAC generally makes recommendations rather than directly imposing penalties. Delays in audit reporting, limited time for examination, complex departmental records and inadequate follow-up can reduce its impact.

Way Forward

The effectiveness of the PAC can be strengthened through timely submission of audit reports, expert research support, systematic monitoring of departmental action-taken reports and greater transparency in compliance. Legislatures should also encourage departments to implement accepted recommendations within defined timelines.

Conclusion

A strong PAC strengthens legislative oversight, safeguards public resources and promotes a culture of financial discipline and accountable governance.

BECOME IAS
AI POWERED UPSC PREP