

**1. THE ROLE OF PUBLIC ACCOUNT COMMITTEE IN MAKING THE EXECUTIVE ACCOUNTABLE AND RESPONSIVE TO THE CALL OF PARLIAMENTARY SYSTEM HAS BEEN BLURRED. COMMENT.**

Set up in 1921 and consisting of members of both the Houses of the Parliament, the PAC is conferred with role to examine the annual audit report of the CAG from legal and formal point of view to discover financial irregularities but also from the point of view of economy, prudence, wisdom and propriety to bring out the cases of waste, loss, corruption, extravagance, inefficiency and nugatory expenses.

Though the Public Account Committee (PAC) is quite often referred to as a post-mortem committee, it's job of scrutinizing accounts is a continuous process and it enjoys the prerogative not only at the present as well as the future. The very fact that there is someone who will scrutinize what has been done is a great check on the slackness, or negligence of the executive.

If the examinations are carried out properly it leads to general efficiency of the administration and also serves as a guide for both future estimates and policies.

On various occasions the committee has been able to bring to light certain cases where parliamentary authority on the administration of tax laws had been diluted by the executive fiat, and other cases of government not carrying out the intentions of the Parliament as expressed in laws.

When the ruling government treats the parliamentary committees as sinecures and their reports as documents to be consigned to the dust-gathering morgue of secretarial shelves, these committees lose their original luster and significance in the parliamentary arrangement. Ministers and bureaucrats are not inhibited by the thought that the PAC would be calling them in question for any profligacy on their part.

In fine, the role played by PAC so far has transformed it into a powerful force in the control of public expenditure. The conventions developed by the PAC conform to the highest tradition of a parliamentary democracy. It is the government that needs to give it its due space for success and smooth functioning of parliamentary democracy.