The Public Accounts Committee is charged with a critical function of the legislature – overseeing government finances. The PAC holds ministries accountable to the audit reports of the Comptroller and Auditor General, inquires into whether government funds were spent for purposes for which they were allocated, and into the reasons for any excess expenditure by government bodies. By convention, the chairperson of the committee is an opposition MP. Members are elected to the committee for a period of one year.

The PAC has tabled fewer reports per year since the 1980s

- Almost 1400 reports have been tabled in Parliament by the Public Accounts Committee since the First Lok Sabha.
- The largest number of reports were tabled during the 5th Lok Sabha (1971-77). However, it was during the 6th LS (1977-79), that the PAC tabled the most number of reports per year, on average.
- The fewest number of PAC reports were tabled during the 1st LS (25 reports overall, or 5 reports per year)

Between 2002-03 and 2006-07, the PAC tabled a total of 73 reports

- Between 2002-03 and 2006-07, the PAC held 99 sittings for a total of 133 hours.
- In these sittings, the PAC took up 245 subjects for study and produced 73 reports.
- Ministries are required to report on the action taken by them following recommendations made in original PAC reports. During the years under review, the PAC tabled a total of 34 original reports and 39 reports summarizing such actions taken by ministries (action taken reports).

Over half the reports covered the Defence and Finance Ministries

- The Defence and Finance ministries dominated the PAC’s time with 56% of reports covering those ministries.
- Subjects taken up by the PAC for detailed study included the complete CAG reports on the Defence Services (Air Force and Navy) and the performance audit of the Sarva Shiksha Abhiyan.
Average attendance between 2002-03 to 2006-07 was 51%

- Between 2002-03 and 2006-07, there was only one MP with 100% attendance in any year (in 2004-05).
- In each of the years 2002-03 and 2003-04, there was a case of an MP who did not attend any of the sittings of the committee.

Three of four recommendations made by the PAC were accepted by the Government

- Between 2002-03 and 2006-07, the PAC made a total of 529 recommendations to the government.
- The most recommendations made by the PAC in any given year was 149 (2006-07). The fewest number of recommendations in any year was 80 (2002-03).
- The PAC rejected almost one in five government responses to PAC recommendations in 2002-03 – the highest rate of rejection for the years under review.
- The lowest rate of rejection of government responses was 4.9% in 2003-04

Notes:
1. All data have been compiled from the Reviews of Financial Committees prepared by the Lok Sabha Secretariat for the respective years. Data on number of PAC reports presented to different Lok Sabhas is from the Lok Sabha website: http://164.100.24.208/ls/committee/p17.htm?comm_code=26
2. For each year, data is compiled for the period May – April i.e. data for 2002-03 relates to the period May 2002 – April 2003.

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