

**ADDRESS BY THE HON'BLE PRESIDENT OF INDIA  
RAM NATH KOVIND ON THE OCCASION OF THE CENTENARY  
CELEBRATIONS OF THE PUBLIC ACCOUNTS COMMITTEE OF  
THE PARLIAMENT**

It is with a feeling of joy and pride that I join you in celebrating the historic occasion of the centenary of the Public Accounts Committee of the Parliament of India. My congratulations to you and all citizens on the completion of a hundred years of a very crucial institution of our democracy!

In a democracy, Parliament is the embodiment of the people's will. Various Parliamentary Committees work as its extension and enhance its functioning. It is a welcome division of labour as they allow the Houses to discuss and debate all issues while select groups of the Members of Parliament can devote more focus on select matters. The importance of the framework thus created cannot be overstated. The Parliamentary Committees in general and the Public Accounts Committee, or PAC, in particular ensure administrative accountability of the Executive towards the Legislature. Without them, a parliamentary democracy would be rendered incomplete. It is through the PAC that citizens keep a check on the government finances.

This day is a landmark in the evolution of our democratic systems. The 'Committee on Public Accounts' was first constituted in 1921 after the Montague-Chelmsford Reforms, making it the oldest Parliamentary Committee. In those days, of course, the committee had a different mandate. After Independence, its role changed, and it

continued to evolve. Initially it was headed by the Finance Minister, but after the Constitution of India came into force on 26th January 1950, it became a Parliamentary Committee functioning under the control of the Speaker of the Lok Sabha, who appointed a chairman from amongst the Members of the Lower House elected to the committee. The change signalled the fact that the Committee would now keep tabs on the State's financial transactions not on behalf of the Government but on behalf of the people. In 1967, a further change was made to make its function more effective and inclusive. Since then, a Member from the Opposition in the Lok Sabha is appointed as the chairman of the Committee by the Speaker.

Ladies and Gentlemen,

In parliamentary democracy, accountability is central to governance. Therefore, it is obvious that a committee of people's representatives doing scrutiny of public accounts plays an important role. Professor Peter Hennessy, a noted historian on governance, aptly described the committee of public accounts of the British Parliament as [and I quote] "the queen of select committees [which] by its very existence exerted a cleansing effect in all the government departments". [Unquote] The Public Account committee in India, too, right since its inception, has been entrusted with a great responsibility of showing the virtue of prudence. It aids in finding better ways to raise the resources and, more importantly, to spend them efficiently on people's welfare. Since it is the Parliament that grants permission to the Executive to raise and spend funds, it has the duty to assess if funds were raised and spent accordingly or not.

The term 'account' can also mean a report – an account of how things truly are. The PAC in this sense strives to render a flawless

account of the treasury. More important yet is another connotation of responsibility, that is, holding someone to account. It is this aspect of holding the Executive to account on behalf of the people, which is at the heart of the functioning of the PAC. This element of accountability defines its true role.

Numbers and figures keep changing, and so do book-keeping methods, but the philosophy of public accounts has not changed from the time of Kautilya. In his great treatise 'Arthashastra', there is not only a chapter devoted to 'Treasury, Source of Revenue, Accounts and Audit', but there is also detailed guidance provided on 'Responsibility of Accounts Officers'. Among other things, for example, Kautilya says the account officer "must not try to interpolate an omitted entry as if it was forgotten inadvertently". Then there are further points on 'Responsibility of Auditors' and 'Responsibility of High Officials'. The chapter ends with a long list of punishments for failure to conform to the regulations. The point I wish to underline here is the critical importance of accounts and audit, according to Kautilya, in the functioning of the State.

In more recent history, today's occasion brings to my mind the thoughts of Mahatma Gandhi on this subject. During the Satyagraha in South Africa, Gandhiji led a delegation to England to present the demands of the Indian community before the Crown. Needless to say, the delegation's long journey and stay in England was financed by the donations of the community. And Gandhiji was so careful in keeping accounts of the funds the community had given them that he writes [and I quote]: "...we preserved even such trifling vouchers as

the receipts for the money we spent in the steamers upon, say, soda water. Similarly, we preserved the receipts for telegrams.” [Unquote]

I would like to further share what the Father of the Nation has to say as he expands the theme. [I quote]: “We are not the sole proprietors of our acquisitions; our family is a co-sharer of them along with ourselves. We must account for our single pie for their sake. If such is our responsibility in private life, in public life it is all the greater. I have observed that voluntary workers are apt to behave as if they were not bound to render a detailed account of the business or moneys with which they are entrusted.” [Unquote] In essence, Gandhiji considered account-keeping as essential to a clean public life as cleanliness is in social life.

Ladies and Gentlemen,

The PAC, I am happy to say, has lived up to such lofty ideals and expectations. Its record over the decades has been commendable and exemplary. Its functioning has been praised by independent experts too. Many luminaries including one of my predecessors, Shri R. Venkataraman, and three of our former Prime Ministers, Shri Atal Bihari Vajpayee, Shri P.V. Narasimha Rao and Shri Inder Kumar Gujral, served on it. Since 1952, it has presented 1,671 reports to the Parliament. It has examined public expenditure not only from a legal and formal point of view to find out technical irregularities, if any, but also from the point of view of the economy, prudence, wisdom, and propriety. It has no other aim than to bring to notice any cases of waste, loss, corruption, extravagance, inefficiency. If more paise out of every rupee coming from honest taxpayers are reaching those in

need and also for nation-building initiatives, the PAC and its members have played a large role in the process.

Ladies and Gentlemen,

I would like to congratulate Shri Om Birla ji, the Speaker of the Lok Sabha, for organising this event on the landmark occasion of the centenary of the Public Account Committee. I also compliment Shri Adhir Ranjan Chowdhury ji for able leadership in heading this important Committee. And I wish this event a great success. I offer my warm greetings to the delegates in the audience. For the Presiding Officers of legislative bodies in India, PAC chairpersons of all State Legislatures, MPs, past and present Comptroller and Auditor Generals, former Presiding Officers of Rajya Sabha and Lok Sabha, former Chairperson of PAC, this event, and the conferences to be held along with it, would provide an ideal platform for discussion of ways to make the Executive more accountable and thus to improve people's welfare.

To all of you, my best wishes for all your endeavours.

Thank you.

Jai Hind!