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Seminar paper

on

# The Role of Public Accounts Committee Ensuring Good Governance in Bangladesh: A study on Parliamentary Report

Submitted to

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Executive Summary

Parliamentary committee system is the most vital structure that permits the legislators to divide up their labor and specialize areas of activities. It is therefore the most significant legislative mechanism and is often referred to as "miniature legislatures" or "microcosms' of their parent bodies. The methodology applied in this research is a combination of historical, analytical and descriptive approaches. Descriptive and analytical approaches are chosen to show in what institutional environments committees are working in the Bangladesh parliament. Much of the analyses that follow are based on the examination of the proceedings and reports of the important committees, Rules of Procedure of the JatiyoSonghsod. Other secondary sources include books of the reputed scholars and articles published in various journals, working papers and study reports, newspapers published at home and abroad. Socio-political characteristics of the committee members are calculated from the parliamentary records.Public Accounts Committee ensures accountability, transparency. responsibility. participation and guided to follows rules of law, equitable and inclusive, effective and efficient way.By this guideline and hard line activities under rules of procedure Public Accounts Committee ensure good governance.

Keywords: ACCOUNTABILITY, TRANSPARENCY, RESPONSIBILITY, RULE OF LAW, GOOD-GOVERNANCE

The Role of Public Accounts Committee Ensuring Good Governance in Bangladesh: A study on Parliamentary Report

# 1.0 Introduction

**Background:**

The Parliament of Bangladesh is fundamental to ensuring the Rule of law, the protection of human rights, the effective oversight of Government performance and expenditure, and ensuring that the Executive is held to account for its actions particularly in terms of the delivery of efficient essential public services such as health, education and policing. Members of parliament are also responsible for representing all constituents, as well as the nation, and for ensuring national compliance with international obligations. Parliamentary committees can effectively scrutinize executive action, review public policy and, the expenditure of public funds can make Parliament accountable to the people. This research restricts itself only to the following three functions of 'Jatiyo Shangshad' (Bangladesh Parliament):

- Enactment of Legislation
- Consent to taxation and control of Public expenditure
- Ensuring the accountability of the Government

After the emergence of Bangladesh as a sovereign and independent state, the constitution came into force in December 1972 and made elaborate provisions regarding the functioning of the PAC. Constitutional measures as per Article 76, the Rules of Procedure of Parliament (ROP), first framed in 1974, parliamentary conventions, and rulings of the speaker regulate the terms of reference, composition, and activities of the PAC within the parliament. Over the last three decades, some significant changes have been made in the composition and functions of PAC and the scope of its activities has been enlarged. Parliamentary Committees in Bangladesh undertake a range of functions including control of financial job and expenditure of the executive by PAC, review of functions of different ministries by ministerial standing committees, the examination of facilities of members of parliament (MPs) by Privilege Committee, and other specific issues by other committees (N. Ahmed & Obaidullah, 2007: 40).

Parliament may by law confer on committees appointed under this article powers for-

> "Enforcing the attendance of witnesses and examining them on oath, affirmation or otherwise; Compelling the production of documents"

These provisions in our constitution are unique in the sense that provisions relating to parliamentary committees are not generally mentioned in the constitution of a country. The aforesaid article of the constitution has given our standing committees- especially the PAC mentioning by name the status of constitutional bodies. Public Accounts Committee is a parliamentary committee that has a technical meaning and can be properly used only by a body appointed by one or both of the House of Parliament. PAC as a parliamentary committee cannot include in it any person who is not a member of parliament. It must be set by or under the authority of parliament. It has been clearly defined in the Rules of Procedure of Bangladesh *Jatiya Sangsad* (Rules) as a committee set up by or under the authority of parliament and includes its subcommittees. Formation of PAC, its powers and responsibilities as well as procedures followed by it or in respect of it are regulated by relevant provisions in the constitution, the Rules of Procedure, Parliamentary conventions, and rulings of the speaker (Miah 1999, pp25-27).

Public Accounts Committee shall exist for the examination of the accounts showing the appropriation of the sums granted by parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit, to consist of not more than fifteen members, of whom four shall be a quorum. The PAC shall have powers to send for persons, papers, and records, to report from time to time, and to adjoin from place to place. Unless the House, otherwise, orders each member nominated to the committee shall continue to be a member of it for the remainder of the parliament (May E. 1989, P-1013)

### 1.1 Problem statement

According to H. Finer, Bureaucracy (Executives) is an institution composed of "government officials who are permanent, paid and skilled" (Bhuyan 1998, cited in Public Fund Digest, Feb 2005:69). Bureaucracy has been defined as a government by officials who tend to dominate in policymaking. It is also seen as a system of rule. German Sociologist, Max Weber called it a rational-legal authority that operates based on formal rules and regulations (Weber, 1948). Since the bureaucratic system of rule is based on the knowledge and the expertise of officials, there is a potential for erosion of the power of the non-specialist, who is placed in command of the bureaucratic administration (Warwick, 1974: 2 cited in ibid).

In most cases, some public organizations misapplication the rule of law, their financial activities aren't fair and sometimes they involve in corruption. The auditing authority finds out the abnormality of the govt organization. Finally, on behalf of the Bangladesh Parliament, Public Accounts Committee (PAC) examines and, imposes the decision to recover government money. By its guideline, imposes decision and strict Compilation activities under rules of procedure Public Accounts Committee ensure good governance by imposing accountability. For these reasons I chose this topic and, it will bridge the gap of knowledge also.

### 1.2 Objective

The objectives of the research are:

i. To identify the scope of the pubic accounts committee (PAC) in ensuring good governance, particularly in bring accountability, transparency, and rules of law.

ii. To identify the major purpose of PAC's monitoring system. -To understand the Public Accounts Committee's work on the economy, effectiveness, and efficiency in government financial management

iii. To identify the problems Public Accounts Committee (PAC) appears in oversight activities and to advocate some recommendations.

iv. To identify the major impact of the Public Accounts Committee's activities on good governance

### 1.3 Research question

Every research should have some specific research questions. In light of these questions, this research will try to focus on the following questions —

a) To what extent Public Accounts Committee monitors Government financial matters?

b) What are the major purposes of the Public Accounts Committee meeting? How the Public Accounts Committee works for ensuring good governance?

c) What are the impacts of the Public Accounts Committee's decision on government financial management?

d) What are the major problems the Parliamentary standing Committee is facing in the implementation of the decision and how that can be overcome?

### 1.4 Rationale

The existing mechanisms used for ensuring financial control and accountability within the government appear to be defective. Citing the C&AG document, PAC observes that there is a complete breakdown of the internal control mechanism within the administrative system. The huge number of irregularities and incidences of malfeasance in public expenditure and investment can be directly attributable to the failure to comply with a well-structured internal control system.

Under the existing system, the overall responsibility for exercising internal control over the state's finance rest with the Ministry of Finance. The Permanent Secretary of each ministry, who is also the principal accounting officer (PAO), is charged with the responsibility of ensuring that all transactions are duly approved and authorized under the law and the secretary is now assisted by a chief account officer (CAO). The CAO prepares monthly accounts to enable the secretary to review the finances and propriety of expenditure in all departments and offices of the ministry/division.

In practice, it is always very difficult to keep track of what happens in different transactions. One of the important reasons is the serious weakness inherent in the system itself compounded with the absence of an inward sense of personal. Perhaps the most important reason accounting for the decline in hierarchical control is the existence of pervasive corruption at different tiers of administration especially when the superior and the subordinate in connivance with each other resort to unlawful activities such as embezzlement of funds and the use of public office for private gains- as we see almost everywhere in Bangladesh. In turn, necessitates the introduction and strengthening of external control through parliament over the activities of the government.

There is no "one best way" of ensuring the accountability of the government. But it is now generally recognized that one of the important ways of making the government behave is to oversee regularly and effectively the ways it raises and spends public money. Formally, a parliament can exercise control before the money is appropriated; provisions also exist for legislative monitoring of public expenditure after it has been approved by parliament. The legislative control through the activism of parliamentary committees over public expenditure rests on the assumption that as the Premier Representative body, a parliament has a responsibility to assure the electorate that the public money is not wasted: rather it is used economically and effectively.

Most of the parliaments patterned after the Westminster model utilize almost similar techniques to require the government to account for its actions in respect of financial management. This can broadly be grouped into two categories; individual and collective. The best example of the collective method is a system of financial committee-specially the Public Accounts Committee.

One of the important problems confronting Bangladesh is to identify the ways to ensure responsible government behavior. In particular, it has long been recognized that the task of making the government accountable for the proper use of public funds appears to be extremely difficult. Thus, notwithstanding a general call for restrain, the size of public expenditure has grown over time. What concerns the thoughts and minds of the common people of Bangladesh is not the rise in public spending; rather the extent to which public resources are being used properly. It is now conventional wisdom that a large percentage of public resources in Bangladesh is not used efficiently and effectively. Reports of widespread corruption and inefficiency in the administration of public expenditure almost routinely appear in national dailies and weeklies. Independent research and the government's so-called watchdog agencies have also confirmed large-scale misappropriation of public funds and wastes of resources. This weakness in oversight performance consequently weakness the system and chain of accountability in governance.

## 2.0 Literature Review:

The concept of "good governance" often emerges as a model to compare ineffective economies or political bodies with viable economies and political bodies. The concept centers on the responsibility of governments and governing bodies to meet the needs of the masses as opposed to select groups in society Political parties can play a key role in pivotal moments of a state's development. either negatively (e.g. organizing and instigating violence) or positively (eg by leading dialogue in a fractured society). While differences in the system play their role in defining the number of parties and their influence once in power. the funding and expertise available to parties also play an important role not only in their existence but for their ability to connect to a broad base of support.

### 2.1. Defining Good Governance:

Good governance is about the processes for making and implementing decisions. It's not about making 'correct' decisions. but about the best possible process for making those decisions. Good decision-making processes. and therefore, good governance, share several characteristics. All have a positive effect on various aspects of government including consultation policies and practices, meeting procedures, service quality protocols, councilor and officer conduct, role clarification, and good working relationships.

### 2.2. Defining Accountability:

Simon et al (1991) define responsibility as responsiveness to an administrative decision and accountability as the enforcement of it. By accountability, they include those methods, procedures, and forces that determine what values will be reflected in administrative decisions.

Accountability is not only the foundation of any governing process but is also a check on power and authority exercised by both politicians and administrators (Jabbra & Dwivedi 1988:8) Mosher (1968)

The accountability of administrators internally and externally ensures the democratic process of government. Therefore, as a definition, accountability means to give an account or explain one's decision or action to another authority and accept any consequence therefrom. For public administrator arrangement, accountability functions as a means of monitoring any wrongdoing and to correct the mismanagement or maladministration and to pursue the efficiency, effectiveness, and responsiveness of government (Asian review of public administration, 2000Page-244).

Accountability also requires openness. If the process of decision making is open and visible to the electorate; it can be seen to be fair. Accountability thus deals with effective scrutiny which implies effective access to information, without this. those in power cannot be held responsible. Finer (1996) says, "In the first definition, the essence is the externality of the agency or persons to whom an account is to be rendered."

Bruce, Dwivedi, and Jabbra(1988) list 8 types of accountability namely; moral, administrative, political, manageable, market, Legal/judicial, constituency relation, and professional. Here about political and administrative accountability. The case in which the Congress or the legislature holds another civil servant accountable and is a part of political accountability. Mechanisms of political accountability are generally mentioned in the constitution, either written or unwritten, or statute and implemented in three dimensions: election, legislature, and ministerial.

An election is the most direct way of exercising accountability and is a way for enforcement. An election gives a chance for the proposed cabinet and proposed legislators to run for Campaigns and attend forums to explain and inform their purposes and goals if they are elected. On the other hand, empowers the legislature to hold civil servants accountable.

### 2.3. Good governance and Public Accounts Committee:

Public Accounts Committee ensures accountability, transparency. responsibility. participation and guided to follow rules of law, equitable and inclusive, effective and efficient way.

(1) Committee on Public Accounts for the examination of accounts showing the appropriation of sums granted by the House for the expenditure of the Government, the annual financial accounts of the Government, and such other accounts laid before the House as the Committee may think fit. Upon examination of irregularities and lapses of Institutions, the Committee shall report to Parliament with recommendations of remedial measures.

(2) In scrutinizing the Appropriation Accounts of the Government and the report of the Comptroller and Auditor-General(C&AG) thereon, it shall be the duty of the Committee to satisfy itself-

1. That the amounts of money shown in the accounts as having been disbursed were legally available for, and applicable to, the service or purpose to which they have been applied or charged:

2. That the expenditure conforms to the authority which governs it, and

3. That every re-appropriation has been made following the provisions made on this behalf under rules framed by the competent authority.

(3) It shall also be the duty of the Committee-

a. To examine the statement of accounts showing the income and expenditure of state corporations, trading and manufacturing schemes, concerns and projects together with the balance-sheets and statements of profit and loss accounts which the President may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular corporation, trading or manufacturing scheme or concern or project and the report of the Comptroller and Auditor-General thereon;

b. To examine the statement of accounts showing the income and expenditure of autonomous and semi-autonomous bodies, the audit of which may be conducted by the Comptroller and Auditor-General of Bangladesh either under the directions of the President or by a statute of Parliament; and

c. To consider the report of the Comptroller and Auditor-General in cases where the President may have required him to conduct an audit of any receipts or to examine the accounts of stores and stocks.

(4) If any money has been spent on any service during a financial year above the amount granted by the House for that purpose, the Committee shall examine concerning the facts of each case the circumstances leading to such an excess and make such recommendation as it may deem fit.

**2.4. Oversight of Public accounts committee:**

In most cases ministry does not follow the rule of law, Financials activities aren't fair and sometimes they do corrupt. After the Auditing authority knows the abnormality of the govt. organization. Finally, the Public accounts committee imposes the decision to recovery the govt. money. By this guideline, imposes decision and hard-line activities under rules of procedure Public Accounts Committee ensure good governance.

The objectives of the PAC are as follows:

- To establish transparency in every sector of the economic transaction of the Government;
- To improve management of Government administration;
- To achieve savings; and
- To ensure accountability of the Government

The functions of PAC are to examine reports prepared by the Comptroller and Auditor General (CAG) aiming at identifying financial issues to be resolved as well as making recommendations on how to improve performance in the future. Besides, PAC is responsible for examining the certified Finance Accounts and Appropriation Accounts and report to the House. In the $10^{th}$ Parliament, the Public Accounts Committee (PAC) of Bangladesh has already completed 10(ten) meetings within October 2014 starting from April 2014. In these ten meetings, PAC examines 8 ministries' financial Accountability. The agenda and decisions of these meetings are my areas of study.

## 3.0 Methodology:

it would enable the researcher to collect the most relevant, valid, and l to analyze those data to correct decision. For this report, information has ondary sources of data. The secondary information has been collected from mmittee's 10(ten) meeting resolutions, Bangladesh Parliament's website, ewspapers reports/articles, and from international journals.

**ollection/ Data Sources:**

proposed study secondary data sources have been utilized in this research.

**ources:**

ot for the immediate study at hand but some other purpose is known as Different types of secondary data have been used in this research. Sources ta are Public Accounts Committee's meeting resolutions, 1st report on committee of Bangladesh Parliament (10th).

e to collect data from the whole PAC activities. A sample representative e the purpose. The sample size of this study consists of the 10th Parliament Committee's first 10(ten) meeting resolution.

**Coding:**

data, a comprehensive screening process followed. Incomplete and biased and delete from the data bank. Both descriptive and inferential statistics ysis. After collection of all questionnaires according to sample size and eld editing then data are classified code.

ion and coding. data are transferred for graphical presentation. It is se graphs deliver information more easily. In this report 'Pie Chart' and sed.

**nd Analysis Plan:**

is an intermediary stage of work between data collection and data analysis. data are collected through a questionnaire owing then the summary terpreted relating to the practical situation and feedback from respondents.

**bles:**

e of this study to determine the financial Institutional area in Bangladesh, sidering confidential information so Proxy viable will be used to determine . It means respondents were asked to rank their most preferred Ministry or zation in terms of their choice of preference.

## 4.0 Results and Discussion:

### 4.1. Defining Parliament as an Instrument of Ensuring Accountability:

Public accountability pertains to the obligations of persons or entitles entrusted with public resources to be answerable for the fiscal, managerial, and program responsibilities that have been conferred on them and to report to those that have conferred these responsibilities. It is dear that the public entities that ablaze public resources should account for the way these resources are allocated, used and the results these spendings have achieved. In other words. the main objectives of all public accountability initiatives are to ensure that public money is spent most economically and efficiently, that there is a minimum of wastage or theft and finally that the public benefit from public finance.

The supreme audit institutions (SAI) has been set up in most countries to conduct a regular audit of public expenditure and report where such arrangement exists, to the Public Accounts Committee (PAC) of the parliament for review and scrutiny of the veracity of such expenditure. The whole idea of SAI audit and reporting is to detect anomalies (if any) and by doing so ensure cost - efficiency and integrity in public expenditure. Indirectly, the objective of SAI audit and thereupon analyzed and issuing directives by PAC is to curb malfeasance in public expenditure and thus ensure accountability and a results-based outcome of public finance.

### 4.2. Significance of Parliamentary Accountability:

Parliamentary accountability thus has been the bedrock of good governance in a democratic system. Members of parliament have a responsibility to keep a continuous watch on government-ensuring that it is responsive to the needs of the public it serves. accountable for tax payer's money and addresses the real concerns of the electorate (PARC, 2000:35) Based on the democratic process and in the light of modem changes in administration, the whole machinery of government in all its levels and corners including civil servants, administrative agencies. and non-departmental public bodies should equally be accountable to parliament. Parliamentary committees. electorates, the courts, and citizens (Turpin. 1996.35-47).

Public administrators are not politically accountable. Instead. ministers are accountable for decisions and actions made on their behalf to parliament. president, prime minister. ombudsmen and public audit officers. The understanding of this political aspect of accountability depends on the relationship between civil servants and ministers and the recent administrative and civil service reform and its impacts on the traditional concept of political responsibility. Considering recent reforms. it is assumed that civil servants should be more accountable and take more responsibility in exercising administrative powers.

### 4.3. Role of Parliamentary Committee in ensuring Accountability:

Standing committees have seen one of the most effective means of underpinning the authority of the assembly against the executives. In short, they are considered to be more capable of influencing the behavior of the government and administration than the individual methods of accountability. Perhaps the most important feature of standing committees is that they relate the concerned issue to the breadth and depth of scrutiny Compared to other techniques. they have better scope to go much deeper into a particular issue. examining rt in greater detail and exploring possible remedies and the process produces immediate effects. It is because of the activism of the Standing Committees that keep the governing bodies-the executives on their toes to exact effective accountability.

Parliament can ensure the financial accountability of the government by extending its role throughout the budget cycle. The role can be accomplished through the works of parliamentary committees like PAC and SCMs or individual MPs. Involving parliament more in the budget cycle can create a greater sense of public ownership in economic strategies, realign government priorities, and help fight corruption. Accountability is seen as two-way traffic suggesting that in addition to bureaucracies being held accountable to the elected officials, those same elected officials also should be held accountable for their direction of the bureaucracy. These twin themes of accountability constitute government accountability.

Accountability and openness are fundamental issues and Bangladesh needs to arrive at a broad consensus for achieving them. It is vital for good governance that all concerned should make a very special effort to increase the effectiveness and raise the status of parliament in national life. The functions of the parliamentary committees. in a nutshell, are to-Examine draft bills and legislative proposals Inquire into any activity or irregularity or complaint in respect to the ministry Ensure transparency and accountability in the working of the ministries.

### 4.4. Role of Public Accounts Committee (PAC):

PAC's work depends a great deal upon the results of audit and examination of the Accounts of the government tamed out by Comptroller and Auditor General (C&AG). At the beginning of its termed very year. the committee makes a selection of audit paragraphs included in the various reports of C&AG for an in-depth examination. After holding deliberations and taking note of the time available at its disposal, the PAC selects the most important paragraphs from the audit reports for detailed examination and submits its reports to the House on them.

The PAC, therefore. considers whether approved procedures have been followed in public money expending with the proper exercise of the government's financial powers. If any sum of money is spent on any service during a financial year over the amount granted by the Parliament for that purpose. The committee may examine the facts of each case the situation leading to such excess and make appropriate recommendations as deemed necessary. Thus PAC conducts ex-post-facto scrutiny of public expenditure and thereby controls government future behavior.

## 5.0 Findings and conclusion:

This chapter explains how PAC has shouldered its responsibility by discharging rule-bound duties impairments, especially in the 10th parliaments first ten meeting activities.

### 5.1. Role of PAC in Securing Accountability:

There are two aspects of the committee system in Bangladesh Jatiya Sangsadand that are unique. First, they arise out of the Constitution itself and are not the result of the felt necessities of the time like the second one. What this indicates is that the framers of our constitution recognized the need for PAC and such other committees at the very outset. More flexibility and bi-partisan deliberation result, not frequently, in consensus on many important issues. in the event of a disagreement, the members disagreeing are free to give their notes of dissent which are appended to the report of the committee.

### 5.2. Some major service delivery of PAC in the 10th Parliament:

PAC in the 10th parliament in its 10th session held on 23-10-2014 decided to discuss and settle the long-pending audit objections filed between 2005-2008 to 2009-2011 in a tripartite forum composed of C&AG representative, concerned ministry representative, and audit organization to expedite the disposal of the huge backlog of undiscussed old audit objections.

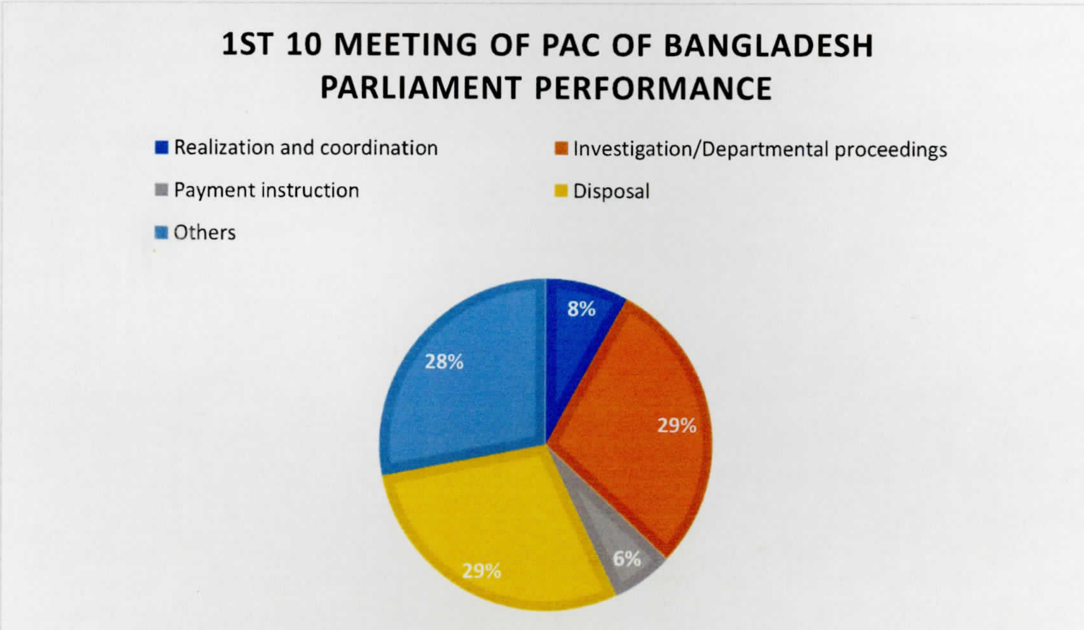


Table no. 01: PAC's Performance

C&AG was instructed to investigate the audit objection on tender forgery through floating and inviting fake tender against various ministries/departments and to submit a report with a clear mention of the legal and administrative actions taken by the concerned ministry. Committee requested C&AG to conduct a special audit on all types of illegal actions and serious irregularities reported by daily newspapers.

The committee decided to issue a show-cause notice to the secretary, ministry of the industry because of his undue absence in the committee meeting without prior intimation. Committee requested C&AG to conduct a special audit on both financial and administrative activities of the Local government Engineering Department.

Some special performance audits as was conducted on RAJUK were initiated with the advice and patronage of this Committee and the formation of a tripartite meeting to settle the long-pending audit objections proved a success.

In the first meeting of the $10^{th}$ Parliament's PAC held on 22 April 2014. PAC found some abnormality of Ministry of PWD's in the financial year of 2005-2008 and the Audit report on 2010-2011. After the meeting PAC decisions and recovery Tk 7.48 Core out of Tk-19.30 Core.

Here 'x' bar indicates the Amount of Money in Core Taka and the 'Y' Bar indicates the Advice and Decision issue.

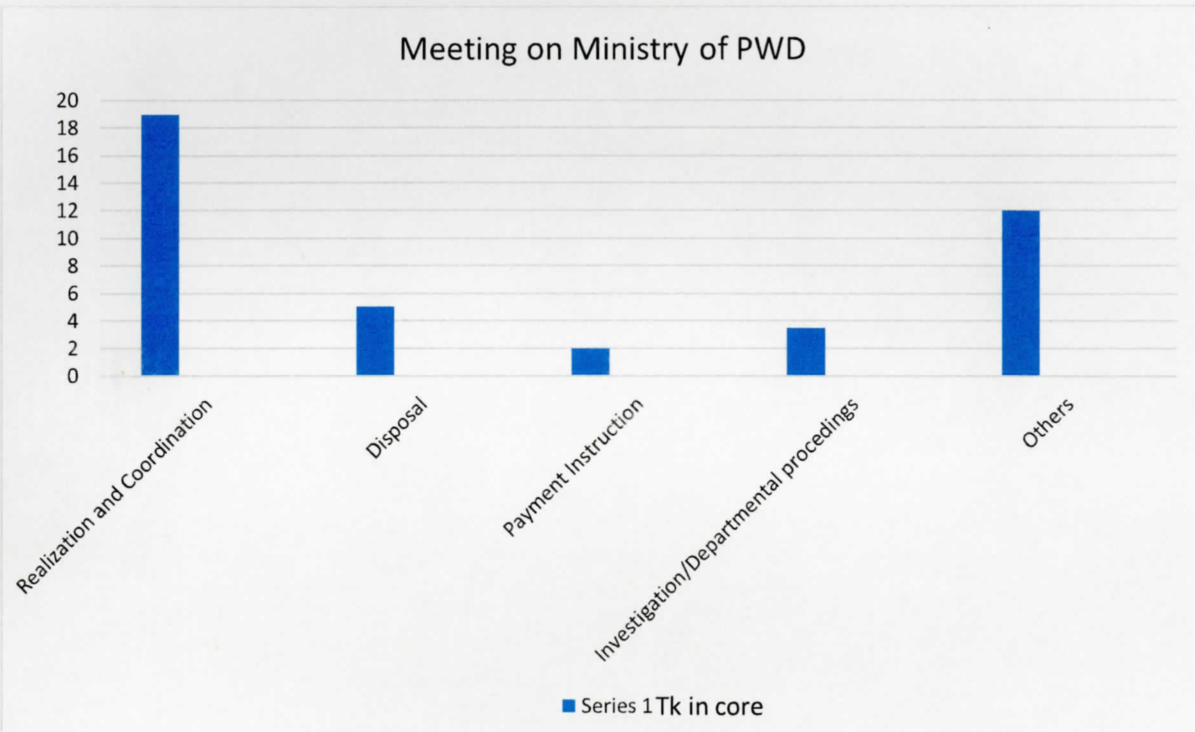


Table no. 02: Meeting on Ministry of PWD

2nd meeting ofPAC held on 29 April 2014 on Ministry of Railway on the financial year of 2006-2007 and 2008-2009. An amount of Tk- 63.22 core audit objection, after the meeting PAC decisions and recovery to advised for payment.

Here 'x' bar indicates the amount of money in core taka and the 'y' bar indicates the advice and decision issue.

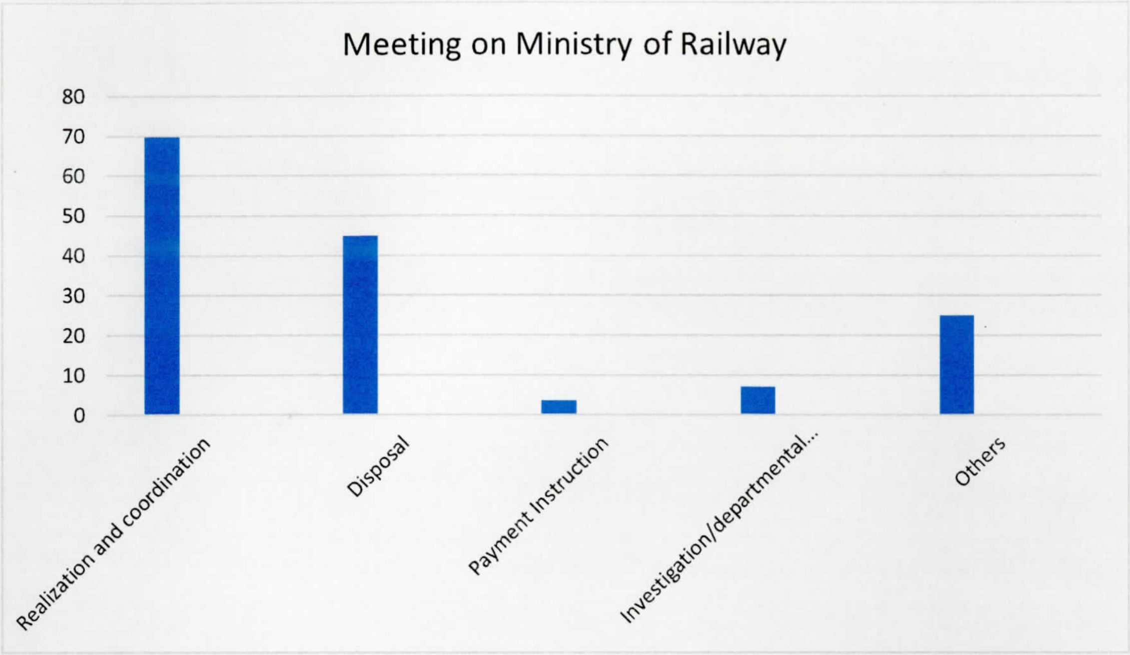


Table no.03: PAC Meeting on Ministry of Railway

In 3rd meeting of 10th Parliament PAC held on 1 July 2014 on NBR, Ministry of Finance in the financial year of 2007-2008. An amount of Tk-93.97 Core Audit objection, after the meeting PAC decisions and recovery Tk 7.68 Core and rest of amount to advised for payment.

4th meeting of 10th Parliament PAC held on 09 July 2014 on Ministry of Industry on the financial year of 2000-2003. An amount of Tk-19.61 Core Audit objection, after the meeting PAC decisions and recovery to advised for payment.

5th meeting of 10th Parliament PAC held on 21 July 2014 on Ministry of Foreign Affairs, Civil Aviation and Tourism on the financial year of 2005-2006, 2006-2007, 2007-2008 and the Audit report on 2009-2010. An amount of Tk-25.17 Core Audit objection, after the meeting PAC decisions and recovery to advised for payment.

6th, 7th, 8th, and 9th meeting of 10th Parliament PAC held on 18 August 2014, 27 August 2014 and 23 September 2014 on Ministry of Local Government on the Financial year of 2005-2006, 2007-2009,2008-2009 and Audit report 2010-2011. An amount of Tk-88.98 Core Audit objection, after the meeting PAC decisions and recovery to advised for payment.

The last meeting was the review above this Ministry's decision implementations. Total 10 meeting decision at a glance —

- Discussion report- 12
- Audit Report- 03
- Previous report Discussion- 08
- Total discuss Objection -117
- Total Disposed of Objection —18
- Payment Instruction— 30
- Investigation/departmental proceedings — 23
- Others- 46

Total discussed amount on Tk-318.41 core by this ten meeting.

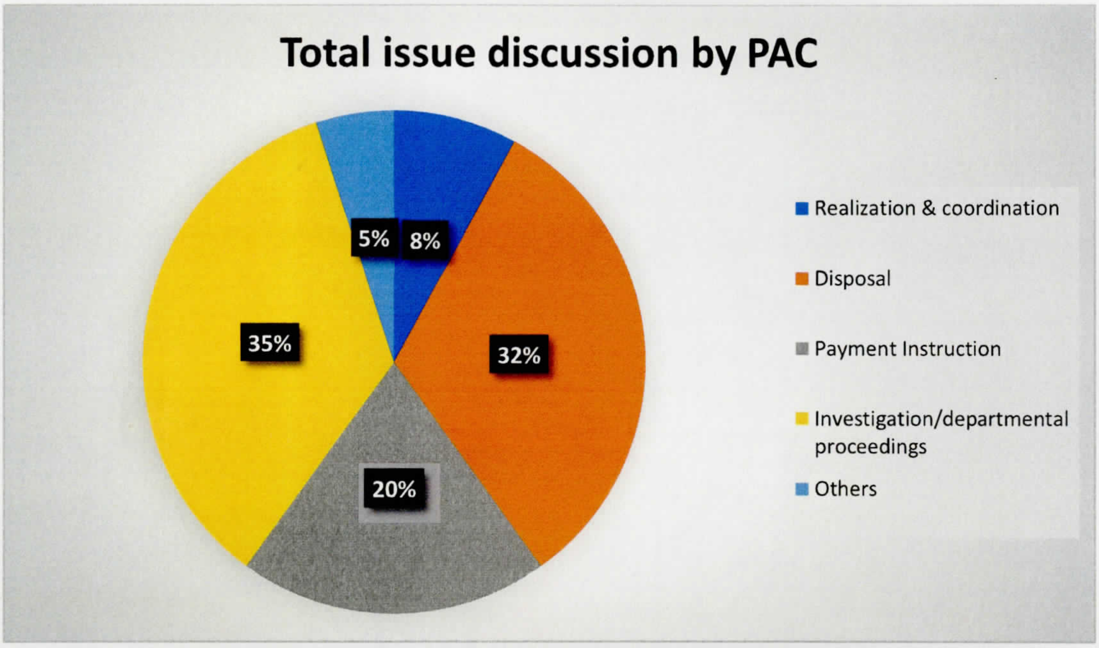


Table no.04: Total issue discussion by PAC on first ten Meeting of 10th Parliament

## Conclusion:

The Parliamentary Standing Committee looks after ensuring the Rule of law, the protection of human rights, the effective oversight of Government performance and expenditure, and ensuring that the executive is held to account for its actions particularly in terms of the delivery of efficient essential public services such as health, education and policing. The functions of PAC are to examine reports prepared by the Comptroller and Auditor General (CAG) with an aim to identifying financial issues to be resolved as well as making recommendations on how to improve performance in the future. The public accounts committee imposes the decision to recover the government money. By this guideline, imposes decision and hard-line activities under rules of procedure Public Accounts Committee ensure good governance.

This study has explored the roles of the Public Accounts Committee in Bangladesh with a special focus on the $10^{th}$ parliaments' first ten meeting resolutions. The PACs in different parliaments do not appear to be good watchdog; nor can the various individual techniques of accountability be having much influence over the ways the government plans and spends public money. However, there are some positive methods of making PAC effective.

As issues and debates surrounding PAC are being more and more important in the system of parliamentary accountability, it seems that government is motivated to tackle them, but the question of tackling parliamentary accountability through PAC is restricted to the actual role the government plays in making the parliamentary system of accountability effective. Democratic and parliamentary political culture needs to be revived and maintained for the hopes to be materialized. Until Bangladesh creates such cultures and Members of Parliament adopt the Practices of parliamentary democracy, PAC will remain ineffective and the government will remain unaccountable for all its actions.

## Recommendations:

In Bangladesh where PAC functions and hearings are not open, certain ways and means can be developed for ensuring responsibility and ventilation of public concerns. To encourage the committee to listen to people, provisions should be made in the rules requiring it to consult the informed public through inviting submissions or memorandums on the business pending before them. Public access to committee reports or proceedings is a major way to develop two-way contacts and relationships. A strong and vibrant Sub-committee can be formed by the selection of PAC members in proportionate to the party strength in the House. The Chairperson of the PAC should be offered due to status. Such status must be defined and specified so that it can call the ministers concerned to appear before the committee, whenever necessary (Resolution of the 1st conference of PAC in SAAR parliaments in New Delhi, India-1997).

PAC should emphasize the performance of the Executive in terms of cost-benefit justifications of the projects/schemes etc. At the same time, PAC may consider examination at random of the remedial action taken notes on the audit Paragraphs to make the ministries/ departments alert while furnishing the remedial /corrective action taken notes (Resolution of the $1^{st}$ conference of PAC SMRK parliaments in New Delhi, India-1997).

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