

Challenges of Public Accounts Committee (PAC) to Scrutinize Public Expenditures in Bangladesh: An Analysis

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Abstract

In Bangladesh, the Public Accounts Committee is a constitutionally referred parliamentary committee. Working to ensure financial accountability of the government, it encountered some challenges related to structural and behavioural aspects. Apparently, the nature of the political system, executive-legislature relationship as well as the existing nature of bureaucracy was imposing serious challenges in the effective working of PAC. The political will of the government to be accountable and to make a culture of accountability in every sphere of public office is very significant to mitigate the challenges of PAC. This study envisioned to explore the challenges of PAC to Scrutinize Public Expenditures regarding to the eighth and ninth parliament of Bangladesh.

Key Words: Accountability, Oversight Role, Political Culture, Political Will, Social Standing.

Introduction

Committee system emerged as a common feature of modern parliament. It has sanctioned authority by the parliament to perform numerous functions involving with the lawmaking and overseeing activities. The Public Accounts Committee, also known as PAC, is a parliamentary committee tasked with overseeing the public spending and financial management of the government. The first Public Accounts Committee (PAC) was established in 1861 by a resolution of the British House of Common. Subsequently it is replicated virtually in all Commonwealth and many non-Commonwealth countries. Across the Commonwealth, however, there is considerable variation in PACs' institutionalization, size, terms of reference, and *modus operandi*. The legal aspect of PAC is ingrained from the constitution, RoP, parliamentary traditions, customs, norms and practice of a state. "In some countries, the PAC is established by the country's constitution (Stapenhurst, Pelizzo, & O'Brien, 2012). There are some other countries where PAC is set up by the standing orders of their respective parliament (Stapenhurst et al., 2012). Depending on the legal arrangement, nature of government and political culture, the role of the PAC vary with one another.

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In Bangladesh, PAC is a constitutionally referred committee that is working according to the mandate given by the constitution and Rules of Procedure (RoP). Having clear legal and constitutional mandate, it was working with some ground realities; as a result, it has some achievements alongside, it has some challenges also. This article intended to explore the challenges of PAC to Scrutinize Public Expenditures in Bangladesh.

Methods of the Study

The study is primarily qualitative and the data has been collected for this study is qualitative. The relevant data were gathered both from primary and secondary sources. Secondary sources of data include documents on the legal framework concerning parliament, and PAC, proceedings of the parliament and meeting minutes of committees, published report, press reports, related books, journals and monographs. On the other hand, primary sources of data incorporate in-depth interviews of chairman and members of the committee, committee officials, academicians, researchers, experts, civil society members and some other key actors concerned with the overseeing process of the parliament.

Theoretical Aspect and Analytical Framework of the Study

Accountability is considered as the core issue of democratic governance and it makes the government responsible for its every action. The beauty of democracy is that the people take part in the process of governance indirectly through their representative by exercising universal adult franchise and they represent in the parliament on behalf of people. Thus, parliament secures the accountability of government with its representative through its various mechanisms. “The government itself consists of the political executive and administrative executive. The administrative executive is accountable to the political executive, which in turn is accountable to the parliament. These themes of accountability constitute government accountability”(Mulgan, 2000; Pyper, 1996). However, the objective of this study is to explore the aspect of challenges encountered by the PAC to ensure financial accountability. It has been analyzed in this study from two broader perspectives which are interrelated and these two aspects influence each other. These two interrelated aspects are:

1. Formal or Institutional aspect.
2. Informal or Societal aspect.

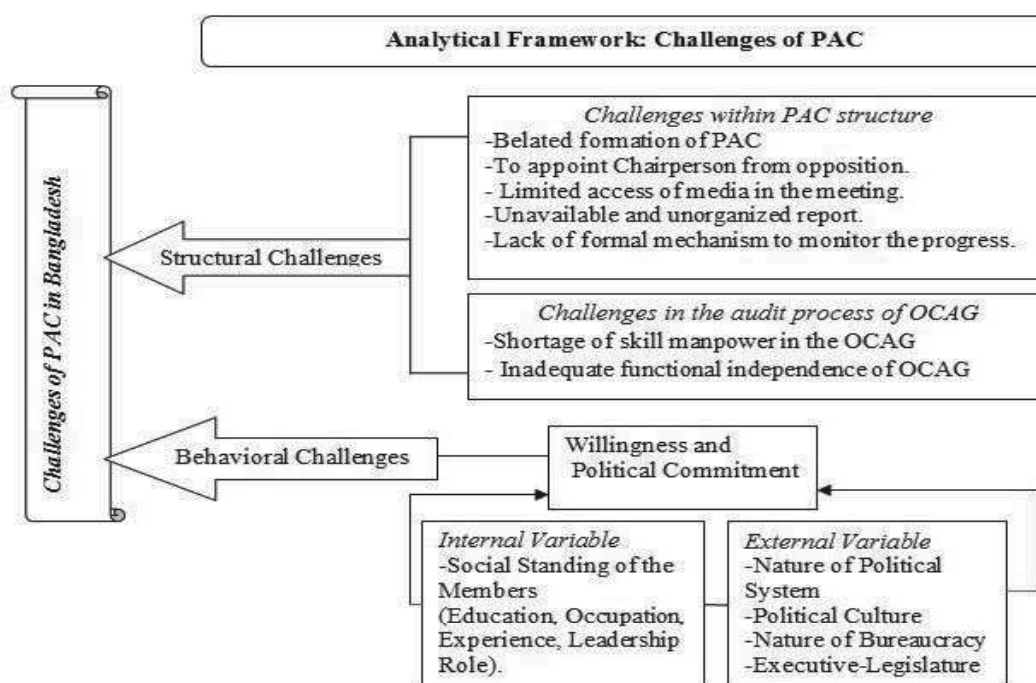
An established set of regulations and conventions of public organizations is linked with the institutional aspect of accountability. These set of regulations and customs has been accepted over the long historical perspective by an institution. Conversely, generic values of a society through which organizations are cuddled up from the distant past embedded with the societal aspect of accountability. These generic values and norms also concerned with the established set of laws, customs and culture of an institution. Therefore, it can be mentioned here that all the institutions inherited its capacity, stability and maturity through a wider social, cultural, political and historical context. Such aspects of

institutional and societal accountability may explain with the idea of new institutionalism. It seeks an understanding of the relationships among institutions, behaviour and outcomes (Diermeier & Krehbiel, 2003). "It looks into the impact of the institution on an individual's actions through rules and norms in cultural-cognitive frameworks. Institutionalism also delineates that the preference of entity is always persuaded by its societal context" (Kamel, 2009). Therefore, societal context is very important to effectively run of any institution as the culture of an institution is ingrained from the generic value of society. The idea of new institutionalism comprises rational choice, historical and sociological institutionalism also. Some scholars involve cultural theory as a variety of the new institutionalism and defined institution based on four categories of culture: "hierarchical, egalitarian, fatalistic and individualistic" (Grendstad & Selle, 1995). As "the cultural aspect of political life is somewhat determined by the historical and sociological institutionalism" (Hall & Taylor, 1996). However, "no institution can be properly comprehended without considering its wider social and cultural context" (Selznick, 1996). The cultural theorists interpreted that the social contexts of an institution in which it exists determine the nature and act of it (Hofstede & Hofstede, 2001; Thompson, Ellis, & Wildavsky, 1990). For instance, the Westminster-style of government replicated in other parts of the British colony during the colonial period is mostly influenced of the culture of respective countries (Putnam, Leonardi, & Nanetti, 1992) and it shaped into a new pattern democracy. Therefore, it is crystal clear that social perspectives make a difference in the performance of an institution and keep an impact on the internal dynamics and pattern of politics. Besides, there are some certain determinants: "institutional rules, norms and routines which also make an impact in the performance of politics and governance" (March & Olsen, 1983, 1994). These determinants are shaped by history (Putnam et al., 1992). As a result, the institutional mechanism of Westminster forms of democracy that has been replicated in the British colony in Asia and Africa encountered challenges to the local values and culture.

Financial accountability of parliament depends on the proper functioning of various legislative organs especially on the oversight role of Public Accounts Committee. The PAC encounters a number challenges to play its effective role in the parliament of Bangladesh that can be analyzed based on some specific factors which may be classified into two groups like structural and behavioural challenges (Ahmed, 2000). The structural aspect includes the challenges within the PAC structure and outside the PAC structure related to OAG and its audit process, which provide the area of jurisdiction and role of the committee. It also defines the outline of the member's parliamentary conducts and activities. However, it may practically vary from what is mentioned in codified law and procedure. On the other hand, Behavioural aspects are influenced by some variables: internal and external variables (Ahmed, 2000). The internal variable includes the social standing of committee members (occupation, education, the experience of the members, and leadership role of PAC chairman). External variable includes nature of the political system, political culture, nature of bureaucracy, executive-legislature relations (Ahmed, 2000). The behavioural factors depend on members' political commitment and ability.

Political commitment means here as the enthusiasm of members to implement electoral promise for what people elected him as an MP during the election; while ability denotes the member’s level of skill in parliamentary business. Committees play its role effectively when political commitment and ability of members make a functional nexus with each other. Conversely, it reveals mostly ineffective when these two differ with each other. Social standing of PAC members works as a linchpin between political commitment and ability of members.

Figure-1, Analytical Framework of the Study



Challenges of PAC in Bangladesh

PAC is a constitutionally referred parliamentary committee as it mentioned “to appoint standing committees including Public Accounts Committee (PAC), a Committee of Privileges (CP) and other committees as per requirements laid down in the RoP” (Constitution, 1996). As a result, it enjoyed a heightened status over other committees in the house. Structurally, the PAC is facing some challenges which need to be reformed for ensuring an effective financial oversight role in Bangladesh. The challenges that the PAC encounters to play its effective role in the parliament of Bangladesh can be analyzed

based on some specific factors which may be classified into two groups like structural and behavioural challenges. The challenges of PAC in Bangladesh are mentioned below in the following manner: Structural challenges and Behavioural Challenges.

Structural Challenges

Based on the nature of the challenges of structural aspect, it may be explained on the following two ways: challenges within the PAC structure and challenges related to OCAG and its audit procedure.

Challenges within the PAC Structure

Within the structure of PAC, there are some challenges that inhibiting the efficiency of PAC. The challenges are being mentioned on the following sections:

Belated formation of PAC

After the formation of every new parliament, PAC is set up according to its due constitutional mandate at a different time but it has not any identical pattern of duration regarding its formation. Rather, it has a trend to be formed belatedly, months or years after the start of a new parliament that also proved a lacking of strong willful effort of the government to be accountable. The PAC was formed on 15 May 2003 in the seventh session of the eighth parliament which was 18 months (560 days) later of its inaugural session(Saleh, 2020). On the other hand, the PAC was formed at 18 February 2009, 24 days later of the first sitting of ninth parliament(Saleh, 2020).

To Appoint Chairperson from the Opposition Party

One of the important structural challenges of PAC in Bangladesh is to appoint a chairperson from the opposition senior members. Generally, the chairperson of the PAC in Bangladesh is appointed among the MPs from the treasury bench following the majoritarian policy. Bangladesh can learn the lesson from the British House of Commons and Indian Parliament to appoint the chairperson of PAC from the opposition senior member. The opposition chairmanship can be a means to whistle away at the adversarial nature of parliamentary politics and can place premium and question the utility of party government (Pelizzo, Stapenhurst, Sahgal, & Woodley, 2006). Therefore, "Giving the chairmanship of the PAC to the opposition serves to re-equilibrate the balance of power between the government and the opposition, and indicates the willingness of both the majority and the minority to operate within the PAC in a nonpartisan manner" (Stapenhurst et al., 2012). It will make the PAC more effective and functional for securing financial accountability properly. To appoint a chairman from the opposition party is imposing as a challenge for PAC in the existing political culture and scenario of Bangladesh.

Limited Access of Media in the Meeting

The PAC meeting in Bangladesh is restricted only for the members, CAG officials, representative of concerned ministry/department related to audit objections and

committee officials. There is no direct access to print and electronic media and mass people in the hearing of PAC (Saleh, 2020). Generally, the PAC does not arrange any briefing with the media. However, they held press briefings followed by publishing PAC reports if the issue appears very significant in terms of political notion as well as the public interest. Sometimes, media plays a role to arrange such briefing of PAC when they raised the issues as significant through publishing news. In the ninth parliament, the press briefing was held by the Chair of the PAC regularly after every meeting providing details of every objection that it discussed, irrespective of significance. PAC in the eighth parliament arranged some meeting occasionally but it was not held after each meeting of the committee (Saleh, 2020). The PAC reports are not available on the website of parliament and there is nothing mentioned in the website regarding the update of the PAC. The website of the Parliament of Bangladesh itself needs to be updated to an easy and reader-friendly approach rather than being a static medium. So, to make an open-access of mass media and the public hearing is appearing as a challenge of PAC in its way of working as it is related to the political intention and willingness of the government.

Lack of Formal Mechanism to Monitor the Progress

The PAC in Bangladesh does not have any staff to monitor the progress of the implementation of PAC recommendations (Saleh, 2020). Committee section-2 of Parliament Secretariat is assigned to deal with the issues of PAC but it is also assigned for dealing with other committees. As a result, they feel a huge workload to deal with the assignment of the committee. Besides, the committee does not have any research and evaluation wing also (Saleh, 2020). The parliament secretariat is not enjoying autonomy in practice from the control of the executive and is poorly resourced. Because of such structural limitations, the role of PAC to ensure financial accountability is looking virtually missing. As a result, the PAC is working in a piecemeal form in Bangladesh. It is a challenge of PAC for the smooth functioning of its oversight activities.

Unavailable and Unorganized Report

Most of the report of the PAC started with a preface and acknowledgement written by the chairman of the committee. The report of the PAC does not have an identical pattern as a result; the report of each parliament has its own fashion. It depends on the personal choice and instruction of the chairperson of the committee. As a result, a kind of inconsistency is seen in the presentation of information mentioned in the report. Generally, it comprised of seven sections like important aspects of the report, introduction, general recommendation of the committee, summary of the meetings held against several department/ministries, meeting minutes of PAC, meeting minutes of sub-committees and appendixes. But there is no specific section on the status of the implementation of PAC recommendation. The reports of the PAC in ninth parliament has a subsection of chapter two titled 'Implementation of the PAC Recommendation' but its content is not consistent with the implementation status of the PAC recommendation rather it is merely a description of committee decisions that the committee is given

against audit objections of various ministries/departments. There is no concrete information on the implementation of committee recommendations. Besides, it is found discrepancy in the financial information presented by the graph in the report. For example, the financial information related with the PAC decisions in second (p.15) and third (p.12) report that are provided by the graph in the introductory part of the PAC reports in ninth parliament are found incorrect and is not compatible with the financial statement mentioned in the appendix of the reports (Appendix-5, p.584, the second report and Appendix-5, p.679, the third report of PAC)(PAC, 2011, 2012). Besides, it is found hide and secret policy in presenting the meeting minutes and information in the PAC reports in the eighth parliament(PAC, 2005). The PAC in the eighth parliament held a total of 46 meetings in its tenure but the committee published only 25 meeting minutes and its related information in its first report and rest of 21 meeting minutes are still missing and remained hidden in the manner of unknown mystery (PAC, 2005). But, it has the right to the people to know what was in it and why it is not published yet. It seems to have flouted of the democratic norms and accountability principles. While the indication goes against the PAC itself for violation of accountability principles, then its role turns into an illusion of accountability in the eighth parliament.

The PAC in the House of Commons of the British Parliament published not merely its meeting minutes in its report. It follows an identical pattern in publishing its report which is more specific and consistent. The main contents of the report of PAC in the House of Commons include Chair's forward which contains the summary of the report, government responses against committee decisions that were mentioned in the earlier report of the PAC published in the form of Treasury Minutes, correspondence of the PAC, giftng minutes and contingent liabilities and other materials associated with the work of the PAC.

In the Indian Parliament, the PAC published its report separately in the name of the ministry/department. The report of the PAC follows a specific and identical pattern which includes the composition of the committee and subcommittees, introduction, status of audit objections, implementation status of previous PAC recommendations, audit review of a specific ministry/department, specific findings and report on audit objection, committee observation and recommendations, appendixes. The appendixes contain meeting minutes of the PAC, its subcommittees and other relevant issues. The committee published a separate follow up report. For example, in Seventeen Lok Sabha, the PAC published a follow-up report titled "Action taken by the Government on the observations and recommendations of the Committee"(Sabha, 2019-20). The main aspect of the follow-up report includes chair's forward and introduction, observation/recommendation which have been accepted by the Government, observation and recommendation which the committee does not desire to pursue given the replies received from the government, observations and recommendations in respect of which replies of the government have not been accepted by the Committee and which require reiteration, observations/recommendations in respect of which Government have furnished interim replies/ no replies and appendixes (Sabha, 2019-20).

In Bangladesh, report of the PAC generally published with a huge number of meetings minutes of different ministries/ departments. As a result, it becomes a large volume with the pages of 500 to 600. In the eighth parliament, it published a single volume of the report which was 431 pages(PAC, 2005) and in the ninth parliament, it published four reports and each volume of the report comprised with the pages respectively 590 pages, 603 pages, 695 pages and 392 pages(PAC, 2010, 2011, 2012, 2013). As a result, the significance and priority of the reports are not being focused and the issues are being presented haphazardly. So, it becomes very tough for the members as well as academicians to find out the relevant information like the government response against committee recommendations and its implementation status. So the presentation style of the report itself seems to as a challenge of its effective role. For making an effective PAC, the challenge mentioned above concerning the structural aspect needed to overcome properly.

Challenges in Audit Process and Audit Standard of OCAG

The office of the Comptroller and Auditor General (OCAG), the supreme audit institution (SAI) of Bangladesh, plays an important role in a democratic setting by promoting accountability and transparency of the government. It is the constitutional and independent entity responsible to conduct audit on public sector expenditure and revenues. It has a functional integration with PAC which is determined by the constitution. The PAC scrutinizes audit reports in its meetings and works closely with the OCAG. OCAG is the producer of audit reports, and PAC on behalf of the parliament is the user of these audit reports(Ataul Hakeem, 2013). As a result, the success and failure of PAC are mostly depended on the proper and standard audit process of OCAG. The OCAG faced some problems to conduct its audit activities which are mentioned below:

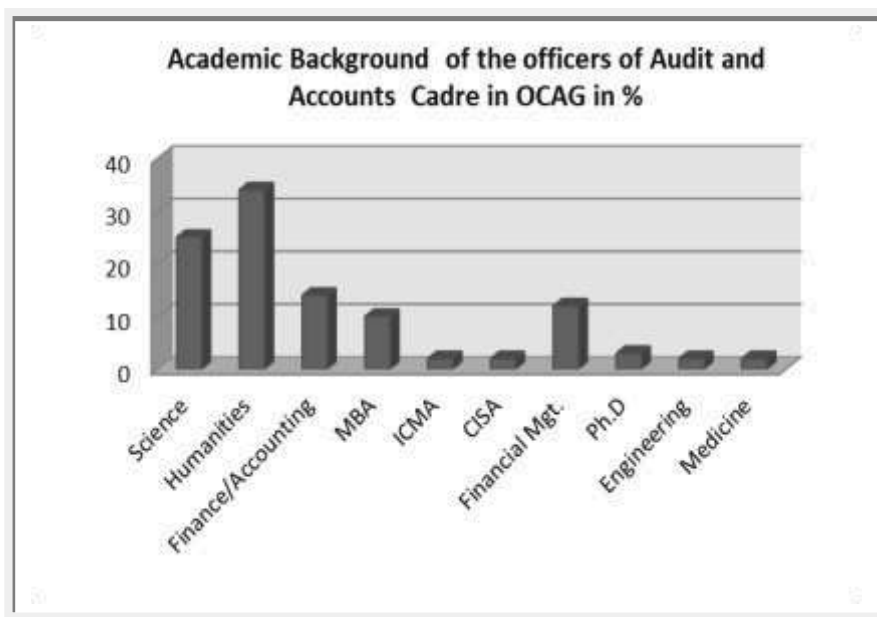
Shortage of Skilled, Experienced and Professional Manpower in OCAG

Skill and expertise of the OCAG staff are considered as the prerequisite of the standard audit. But in Bangladesh, it has to deal a large volume of an auditable unit which is near about 30,000 with its shortage of skilled manpower(Roy, 2015). The CAG is now working with the organogram which was approved in 1988. This organogram is not currently suitable for the CAG considering its existing scenario. By this time, the volume of national budget and number of auditee offices has been increased a lot. The workload of the CAG is increased day by day but necessary manpower has not been engaged for such an overloaded work. Rather, one-third approved positions in OCAG remained vacant for a long time. As a result, CAG cannot complete not more than 10 per cent external audit in comparison to the internal audit of the government office(Alomgir, 2014). It means only 10 per cent of the total auditable unit is audited by the CAG through which it comes to PAC later on.

Currently, there are 4000 of total audit staffs including BCS officers and other logistic staffs working in OCAG. Among them, the majority of the managerial staffs (39%) comes from general backgrounds (Humanities and Science), Finance/Accounting (14%)

and Financial Management (9%). Though there have been several MBAs (9%), the number of managers with ICMA, CISAs and other professional accounting/auditing qualifications are still quite low. It is worth mentioning that there are no Chartered Auditor/Chartered Accountants in CAG office. The following table illustrated the picture of the academic background of the officers of BCS Audit and Accounts cadre. Staffs recruited from MBAs and others general background are not compatible in a technical job like auditing. Most of the managerial positions in OCAG are recruited through BCS (Audit and Accounts cadre) and a few numbers of them come from departmental promotion. In BCS examination, the Audit and Accounts cadre considered in the general cadre category although it is quite a technical job in nature. The minimum eligibility set by the BPSC to apply on Audit and Accounts cadre in the BCS examination is looking also more general.

Figure: 2



(Source: Data collected from the OCAG website)

As a result, the candidate from any discipline may apply in this cadre.¹ On the other hand, the officers coming from the departmental promotion are being selected from both Upper

¹ The minimum eligibility set by the BPSC to apply in Audit and Accounts Cadre in BCS examination is at least four-year bachelor or equivalent degree/master degree in any discipline

Division (UD) and Lower Division (LD) clerk having very minimum academic credentials from general discipline in most of the cases(Ali, 2014). Moreover, the rest of the non-cadre officers recruited in the CAG office for auditing also being chosen from the general background (Ali, 2014) .

The OCAG discharges his constitutional obligation through the 10 audit directorates working under it. But there are only 129 cadre officers working in the 10 audit directorates which include 30,000 of the auditable unit. On behalf of CAG, the cadre officers are responsible for audit planning, to supervise and monitor, to follow up the advancement of day-to-day audit on field level audit team and to scrutinize the audit done by the audit team at the local level. Having inadequate manpower in a managerial position in OCAG, the field level audit team cannot accomplish their supervision work properly(Roy, 2015). Consequently, the large numbers of institutions in the field level are audited with the audit team comprising with 4/5 junior audit officials who have been promoted from the rank of the clerk. However, there are shortages of junior audit officer in OCAG also(Roy, 2015).

Therefore, it is difficult to complete the large volume of auditee institution in due time properly with such inadequate manpower in the CAG office. For example, in local government and revenue audit directorate have a total of 40 audit team to accomplish audit on 12,000 audit unit and every audit team takes on an average at least 7 working days to audit in an institution². In that respect, only 1371 auditee institutions can be audited in a year which 11.42% of total audit unit(Roy, 2015). The CAG of Bangladesh opined on this issue, “With the shortage of manpower, we are trying to do our duty as per the constitutional mandate given on it. We have been able to conduct a maximum of 25% of a large number of audit units in a financial year. The rest of 75% have been done in the next financial year accordingly as biannual or triennially”(Ahmad, 2015).

The performance audit or value for money audit is not held regularly in a comprehensive manner by CAG because of its shortage of specialized and technical manpower in the audit department. As a result, a performance audit is done on a very limited scale. Therefore, Financial and Compliance audit is done with the inadequate and less skilled manpower having very general academic background those who have no specialized knowledge on auditing except for some training given by OCAG. Consequently, the CAG office failed to ensure up-to-date audit for all audit units in every financial year. Not only were these but they also dealing with a huge backlog for nearly 10 years old. The traditional method of auditing was one of the main reasons for creating huge backlogs.

from a recognized university. Candidate having one more third class in any level is not eligible to apply in BCS examination.

² The total working day considered 240 days in a year as 104 days counted as weekly holiday and 21 days counted as others government holiday.

Therefore, “The audit office conducted sample or test audit based on the significance and character of concerned audit population as it is not possible to conduct the audit for all the audit units with inadequate manpower. As a result, the quality of the audit is compromised a little bit in comparison with international audit standard.”(H. U. Khan, 2014). The CAG of Bangladesh mentioned, “In current FY (2015), we are discussing on the audit reports of 2011-1012 and 2012-13FY. In addition to that our annual budget is increasing at least 30% every year. As a result, the audit volume is increasing gradually and additional manpower is badly needed to audit a large number of audit reports” (Ahmad, 2015). So the shortage of manpower affects the audit process of CAG and it reduces the effectiveness of PAC as a whole.

Inadequate Functional Independence of OCAG

In Bangladesh, the constitution provides adequate independence to the CAG of Bangladesh. CAG has the freedom to determine the extent and scope of the audit and has unrestricted access to all documents required for carrying out the audit. But the independence of SAI has been hampered as it has to depend on the executive in respect of recruitment of staff and annual budgetary aspect. According to article 131 of the constitution, ‘the public accounts of the Republic shall be kept in such form and manner as the Auditor-General may, with the approval of the president, prescribe’. However, the Ministry of Finance amended paragraph 4 of ‘Additional Function Act 1974’ by paragraph 3 of the 1983 Ordinance. The amended paragraph 4 states “the Auditor General shall, form the accounts kept by him and by other persons responsible for keeping public accounts, prepare annually appropriation accounts and finance accounts showing disbursement for the government, distinguished under the respective heads thereof, and shall submit these accounts to the President, determine”. Therefore, the CAG has the responsibility of compiling Appropriation Accounts and Finance Accounts from the accounts kept by him and any other persons responsible for keeping government accounts and placing them before the President. Even, it was strengthened the mandate of CAG to prepare the Appropriation Accounts and Finance Accounts.

But in the Section-3A³ of the amended Ordinance (Comptroller and Auditor-General (Additional Functions) Ordinance, 1983) stated that the government can suspend all authorities and power given to the CAG if it is needed. Based on this amendment in 2002, the Ministry of Finance (MoF) issued an executive order which stated that under the powers given in paragraph-3 of the amended Ordinance of 1983, the government has decided to separate accounting function from audit and to remove the office of the Controller General of Accounts (CGA) from CAG’s organogram to place it directly under the Finance Division. Accordingly, the Ministry of Finance laid down the Chief

³. “3A. Expenditure-The Government may, subject to such conditions as may be specified therein, direct that all or any of the provisions of this Act shall not apply in respect of such Ministry, Division or Office of the Government as it may specify. [Section 3A was inserted by section 2 of the Comptroller and Auditor-General (Additional Functions) (Amendment)” Ordinance, 1983 (Ordinance No. XXVIII of 1983)]

Accounts Officer of OCGA under the control of the Finance Ministry which has originally been controlled by the OCAG before (Ataul Hakeem, 2013). According to this amendment, the government can issue an order that any spending ministry or government office can be exempted by the jurisdiction of the 1974 Act. But this amendment clashes with Article 127, 128 and 131 of Bangladesh Constitution (Ataul Hakeem, 2013). It should be noted that in the similar 1971 Act of India, the condition that the President shall discuss with the CAG has been included by understanding the fact that the comptrollership is inherent of CAG's mandate as stated in the constitution. But in case of Bangladesh, 1983 Amendment Ordinance being inconsistent with the principal of the constitution of Bangladesh because the constitution was not amended and /or CAG was not discussed with before adding this clause to the Additional Functional Act of 1974 (Ataul Hakeem, 2013). Even, the amendment made in paragraph 2 of the 1983 Ordinance has not been provided with the MoF with the authority to separate accounting functions from the office of Comptroller General of Accounts (CGA) and directly placing under finance division by removing it from CAG's organogram. So it would be a kind of encroachment of CAG's constitutional mandate if the Ministry of Finance issues the posting order of CGA and thus affect CAG's authority of prescribing the manner of keeping accounts.

It is important to mention here that the Audit Act is not passed yet by parliament though it has been suggested by various INTOSAI Congresses (Section-5 of Lima Declaration, Principal-1 of the Mexico Declaration on "SAI Independence") for a long time to ensure operational independence of CAG. Several attempts were taken to make this Act even, it was drafted by the MoF in 2008 but lack of unwillingness of the executive, and it remained in the less priority list of MoF. Absence of this Audit Act, OCAG is not enjoying its full constitutional mandate and jurisdiction. For example; CAG cannot take direct action against any audit objection if anyone does not properly cooperate with him. Therefore, the CAG has to depend on PAC for every audit objection (major/minor objection) to settle it appropriately (Ataul Hakeem, 2013). It is one of the reasons to increase the volume of audit objection of PAC. After passing this law, CAG will enjoy more independence as to the recruitment of its staff, development of its follow up mechanism and legal jurisdiction. While asking about the Audit Act to Dr. Mohiuddin Khan Alomgir, MP and the Chairman of PAC in 9th Parliament, mentioned, "PAC is working based on audit reports submitted by the CAG. But lack of Audit Act, CAG faces some limitations regarding its legal jurisdiction. So it is badly needed to pass the audit act for conducting audit properly. Unfortunately, it is not passed yet. We are looking to pass it very soon" (Alomgir, 2014).

Last but not the least, it can be said comparing with the basic principles of the INTOSAI and the Lima Declaration of Guidelines on Auditing Precepts, the CAG of Bangladesh enjoying well defined constitutional mandate but it has some operational and structural barrier like financial dependency on the executive, inappropriate legislation and shortage of adequate manpower which hampered the functional independence of CAG.

Behavioural Challenges

The behavioural challenges include the social standing of the members (occupation, education, the experience of the members, and leadership role of PAC chairman); nature of the political system, political culture, nature of bureaucracy, executive-legislature relations. Challenges regarding behavioural aspect are mentioned below:

Social Standing of PAC Members

The social standing of PAC members imposes a serious challenge of PAC to play its effective role in the eighth and ninth parliament of Bangladesh.

Occupation of PAC Members

Regarding the professional background of the MPs, it is seen that businessmen and industrialists dominated all the parliaments since the first parliament. This domination also appeared to be more entrenched in the eighth and ninth parliament than in the past. Such social composition of the MP's in the parliament also reflected in the composition of the PAC. The highest number of PAC members in eighth and ninth parliament appointed from business or industrialist profession (eighth parliament 46.66 % and ninth parliament 40%) and the number of professional politicians are seen very poor in percentage in both the parliaments (Saleh, 2020). The former civil-military bureaucrats were also quite high in the PAC of seventh, eighth and ninth parliaments, especially compared to their number in the JS. Thus professional varieties of members (especially increasing numbers of businessman and industrialist) impose their influence in the decision of the committee in favour of their interest. Besides the members coming from business or industrialist profession are more interested to give more attention to their commercial gain than in the committee or other parliamentary activities. Even they do not have a better understanding of their due roles. The members of the business, industrialist, lawyer and retired civil/military background also feel less interest to participate in the committee meeting regularly. For example, the attendance of the eight PAC members in ninth parliament Mr. Md. Abdus Shahid MP, Mr. Salah Uddin Quader Chowdhury MP, Dr. T.I.M Fazlay Rabbi, MP, Mr M.K. Anwar, MP, Mr Md. Sayedul Haque, MP, Mr A.K.M. Rahmatullah, MP, Major General Abdus Salam, MP, Mr. Dharendra Chandro Debnath, MP secured very poor attendance in the meeting. The level of their presence was below 50 per cent (Saleh, 2020). In the eighth parliament, three members Mr. Showkat Ali, MP, Kazi Shah Mofazzel Hussain and Dr. Ziaul Haq Mollah secured very low score in the attendance as they were present only 13%, 40% and 44% respectively of the total meeting. So the occupational background of the member seems like a challenge of PAC to play its role effectively.

Education of PAC Members

Level of education is also appears as a challenge of PAC to ensure its role effectively. The level of the educational background of PAC members in eighth and ninth parliaments revealed that the highest 73.33% members of PAC in the eighth parliament

and 60% in ninth parliament had a post-graduate level of education. 26.6% members of PAC in the eighth parliament and 33.3% members in ninth parliament having a graduate level of education. But in ninth parliament, 6.7% members of PAC who had completed the undergraduate level of education only (Saleh, 2020). Level of education helps the members to understand their role in the committee and also enhanced the capacity. Members who have a low level of education do not understand their desired role and remain inactive in most of the meetings. So the level of education is also appearing as a challenge to PAC.

Experience of PAC Members

To explore the parliamentary experience of the MP's in the ninth parliament, the study found that more than 50 per cent of MPs elected as fresher's who have no previous experience. But in the eighth parliament, we found a higher percentage of MPs were elected with two or three times previous experience (Saleh, 2020). Personal experience of PAC members imposes a challenge in the performance of the committee. It is seen from the personal experience of PAC members that among eighth and ninth parliament, only 20% PAC members in the ninth parliament were experienced to work in PAC previously. However, members experience to work in DPC was highest (86.6%) in the ninth parliament and 40% in the eighth parliament. On the other hand, only 26.66% and 33.3% members in eighth and ninth parliament were experienced to work as a minister in the previous parliament (Saleh, 2020). In addition to that, it is seen that several PAC members in the eighth and ninth parliament who have one more time experience to be elected as an MP in various parliaments. In eighth and ninth parliament, 6.66% and 13.33% of PAC members have the experience to be elected as an MP more than five times, 26.66% and 20% of PAC members have the experience to be elected as an MP more than four-time, again, 26.66% and 20% PAC members were elected for the third time and 20% members in both parliaments were elected for the second time as an MP (Saleh, 2020). On the other hand, in the eighth and ninth parliament, there were 20% of PAC members who were a newcomer in the parliament and appointed as a PAC member for the first time (Saleh, 2020). This variation of the level of experience makes a versatility of PAC role in eighth and ninth parliaments of Bangladesh. Surprisingly, it is found in both the eighth and ninth parliament that the most experienced members who have a record to be elected one more time (2nd to 6th term) as an MP have less interest to participate in the meeting and secured very poor attendance (1.6-46%) in the PAC meeting (Saleh, 2020).

Leadership Role of the PAC Chairman

The failure or success of the committee largely depends on the role of the leadership of the committee chairperson. The chairperson works as a linchpin of the committee and motivated his/her members to perform the desired duty properly. Besides the chairperson of the committee makes a team spirit among the members that create a congenial environment to work with and to make a decision based on consensus. The role of the chairman of the committee is very important for an effective PAC. If we look at the performance of PAC in 7th, 8th and 9th parliament, it seems that the PAC in 7th and 9th

parliament was more effective in terms of its number of meetings, reports and its way of working than that of the eighth parliament. The reason behind the successful operation of PAC in 7th and 9th parliament is nothing but the leadership role to coordinate the committee by the chairpersons. Mr. S.M Akram, MP and Dr. Mohiuddin Khan Alomgir, MP was chaired the PAC in 7th and 9th parliament respectively. Both were ex-veteran bureaucrats and experienced to deal with the issue like audit when they were in service. So they had practical experience and knowledge about the ins and outs of the possible complications that are raised from government official/departments. Mr. Mohiuddin Khan Alomgir, MP, the chairman of PAC in the ninth parliament was working efficiently through his dynamic leadership. As a result, the PAC resolved 98% backlog issues in the ninth parliament which was the significant achievement in the history of PAC in Bangladesh (Saleh, 2020).

On the other hand, Advocate Haroon Al-Rashid, Chairman of PAC in the eighth parliament, having fifth term experience as an MP, the PAC did not achieve its desired success under his leadership. It is because of the absence of experience and strong political leadership. “The chairman of PAC must know about the financial regulation and to know how to spend money from government purse so that he may easily find out which one is objectionable item and which one is not. Ex-government officials have those practical experiences to deal with so many complications in his/her service period that an advocate or other professionals may not have”(H. U. Khan, 2014). “Chairperson appointed from other professions also may have such skills but it takes time to understand all the procedures regarding PAC activities” (H. U. Khan, 2014). While asking Mr. S.M. Akram about the mystery of his successful leadership as a chair of PAC in 7th parliament, he mentioned, “As I was immediately retired from civil service and just elected and join in the parliament as MP. I had an added advantage that all the secretaries/ head of the ministries/departments were my ex-colleagues/batch mates or immediate juniors in civil service. They considered me as their friend. So when the committee delivered any recommendation against audit objection placed to the table of PAC against ministries/ departments, as a chair, I used my relations with them to follow up the status of the committee recommendations. Therefore, they seriously informed me about the progress of the given recommendations officially” (Akram, 2014). On the other hand, I was very much harsh about the regulation and discipline of the committee and I enjoyed my full jurisdiction in a very proactive manner. Besides, “I was strict to ensure the attendance of the head of ministries/departments. If the secretary /head of the department sent his deputy/ next man, I did not make the meeting at all. Secretary must come and have to report to me and thus I ensured it”, he added(Akram, 2014). Therefore, to appoint a chairperson with strong leadership quality is a challenge for an effective PAC in Bangladesh.

Nature of Political System in Bangladesh

Bangladesh installed a multiparty parliamentary democracy since its maiden journey in its newly framed Constitution of 1972. The fourth amendment of the constitution of

Bangladesh converted a parliamentary system to a presidential one. Subsequently, democracy in Bangladesh witnessed difficult periods as the changes in government were not always smooth enough. There were records of both constitutional and unconstitutional means during such changes which greatly influenced the political culture and affected the democratic process of Bangladesh. However, Bangladesh reinstalled the parliamentary democracy following the Westminster types of a democratic system with the Twelfth Amendment of the constitution. The nature of the state is unitary in a form with a unicameral parliament. According to the norms of Westminster system, the President of Bangladesh is in the position of the titular head of the state and exercises the nominal powers of the state that conferred and imposed on him by the Constitution and by the laws. The President shall act following the advice of the Prime Minister. As the head of the Executive, the real executive powers of the Republic are vested and exercised by the Prime Minister with his cabinet. The cabinet remains collectively responsible to the parliament and it holds the office as long as it enjoys the confidence of the legislature. The Parliament of Bangladesh is known as *the Jatiyo Sangsad* is vested all the legislative powers of the Republic. It composed of 300 members with 50 additional seats reserved for the women to be indirectly elected by the Members of the Parliament. The Judicial branch comprised the Supreme Court and other subordinate courts. Supreme Court of Bangladesh is the apex court of Bangladesh comprised with the Appellate Division and the High Court Division. The functional independence of the judiciary is recognized by the provision of the constitution article 94 (4).

Formally, the political system of Bangladesh retained all the features of a parliamentary system. But, on closer scrutiny, it has been observed that incomplete adjustment was made while changing from a presidential to a parliamentary system with the Twelfth Amendment of the constitution (Bank, 1996). It provides unusual powers to the position of the prime Minister. With the introduction of the parliamentary system, the levels of control enjoyed previously by the president were simply transferred to the prime minister without making any significant modification (Saleh, 2020). The position of the prime minister became an extremely powerful one. The constitutional measures (Article 70) which would not allow party members to vote against the party decision in the parliament (Constitution, 1996). In addition to that, lack of democratization within the political parties in Bangladesh makes this situation more formidable as the party chairman and the prime minister remains the same person. The nomination of the candidates ultimately depends on the endorsement of the chairperson of the party. Absolute personal loyalty towards party stalwarts and the party is considered as the prime criteria of the major political parties for getting the nomination in the next election (Saleh, 2020). As a result, after being elected, it is being merely possible for an MP to work independently out of the party decision.

Moreover, the election procedure of the president being made in such a way that a person could not be elected as president if he/she did not choose and permitted by the prime minister because of his majority in the house. Thus, the scope for being elected an impartial head of the state has become absent as it is considered as one of the significant

features of the parliamentary system. Prime minister as the leader of the house controlled the legislative agenda also. As a result, the inherent power of the legislature is being limited and impotent by the unlimited power of the prime minister(Saleh, 2020). The judiciary is not free from the interference of the executive also. The debate on the verdict of the Sixteenth Amendment of the constitution may be referred here as an example where the then Chief Justice of Bangladesh had to resign in that regard. So having structurally well designed political system in Bangladesh, in practice it is lacking the application of separation of powers; rather, the dominance of the executive is overlapping with the other branches. As a result, the process of institutionalization of several branches of the political system being jeopardized and lost its intrinsic capacity to work as an effective organization. In such circumstances, it appears as a challenge to the MPs as well as members of PAC to work independently and impartially with utmost professionalism. The members of the PAC are also working in such ground realities in the political system of Bangladesh. So it also appears as a great challenge for PAC and its members.

Nature of Political Culture in Bangladesh

Political culture shapes and constrains the way people of a country practice their politics. Therefore, the possibility of effective democracy and accountability in a country depends on its generic political culture. In a developed and functional democracy, its political culture includes active and informed citizenship, tolerance of opposition views and parties, and of minorities, pragmatism and flexibility, willingness to compromise, mutual trust and belief in compromise, believe in the legitimacy of democracy, healthy skepticism toward authority: neither “blindly submissive” nor “hostilely rejecting”, accountability culture, etc. (Saleh, 2020).

Bangladesh emerged as a sovereign and independent nation with a golden vision to be a society based on democracy, socialism, secularism and nationalism. With such a vision, the constitution-makers inserted all the component of true democracy in its newly formed constitution. Subsequently, the democratic journey of Bangladesh is being jeopardized repeatedly by the unconstitutional intervention of a military dictator. As a result, there was a paradigm shift in the political culture of Bangladesh as democratic norms and values were disrupted by the long military rule. Later, Bangladesh again returned in the democracy after the downfall of military ruler H.M Ershad by the mass upheaval in 1990. Though democracy came back in the country the dynamics of a democratic society did not come back. The impacts of a long time unconstitutional and unaccountable rule remained embedded in the society(Saleh, 2020). It has several aspects among them; the absence of accountability culture is very significant. It has a chain relation among such impacts in society. Lack of accountability culture encouraged to practice corruption, violence and criminalization in the politics. Alleged criminal and owner of black money entered into politics and took the incentives of an open and free democratic system(Saleh, 2020). Some new features have been added in the political culture of Bangladesh: lack of democracy in the party structure, the introduction of the ascribed pattern of leadership, unfair and undemocratic nomination process; disregarding the candidacy of the dedicated

workers rather businessman and retired civil-military bureaucrats are getting priority in the nomination, political parties collecting finance from an improper manner, the ceiling on electoral expenditure often crosses the limit because of deadly political competition and nature of confrontational politics, electoral violence is becoming a regular scenario in the country, boycotting election results by the major opposition party, lack of political consensus among the parties on the issue of power transformation as well as other national interest, lack of trust and confidence among political parties, etc. are the common features of the political culture of Bangladesh(Saleh, 2020).

Regarding the above mentioned political culture of Bangladesh, it is a challenging job for the PAC to make an accountability culture and to ensure the financial accountability of the government.

Nature of Bureaucracy in Bangladesh

The bureaucracy in Bangladesh is the successor of colonial administration in British-India. The main responsibilities of the colonial administration were to collect revenue and to the maintenance of law and order situation. It was used as an instrument of imperial exploitation in the colony (Hasanuzzman, 1988). Their role was as like as the guardian of the masses and exercising the formal power of the state also. Thus, “a tradition of the high degree of centralization, strict adherence to rules and exercise of discretionary powers, gradually developed in the ranks of the bureaucracy which enabled the bureaucrats to enjoy great prestige and considerable freedom from political interference”(Hasanuzzman, 1988). During the Pakistan regime, the bureaucracy had a special role in the exercise of state power as there was a military rule for a long time. The regime created a society in which any form of political activities was banned, opposition voice was highly suppressed, politicians were frequently prosecuted, and any form of a trade union was not allowed. It created such a society without politics where the state apparatus was all-powerful(Hasanuzzman, 1988). So the legacy of colonial administration remained unchanged in Pakistan period. After the independence of Bangladesh, the tradition to exercise unlimited power by the bureaucracy was being controlled because of the democratic political atmosphere, strong political authority though most of the bureaucrats at that time were recruited and trained up during Pakistan regime and inherited the rigid and all-powerful tradition from Pakistan(Hasanuzzman, 1988). Subsequently, the democratic journey of Bangladesh was being disrupted and Bangladesh entered into an authoritarian rule for a long time under the military dictators. As there was no scope for the political leadership to lead the country, the country was ruled by the coalition of the civil-military bureaucrats. As a result, the bureaucracy in Bangladesh appeared as a powerful institution in controlling the state affairs and several retired civil-military bureaucracies hold the top positions of the state(Hasanuzzman, 1988). Even they join in the political parties and hold the important position also. Thus, the role of the bureaucracy gradually established in controlling the state affairs which defined some scholars as to the “overdeveloped bureaucracy”(Hasanuzzman, 1988). The scenario did not change while the democracy reinstalled in Bangladesh after the downfall

of General H.M Ershad. The post 90's democratic regimes failed to control the syndrome of overdeveloped bureaucracy rather they emerged as important factors for implementing the development activities of the government. The governments of post 90's regimes depend on them for achieving their desired success which will be a determinant to win in the next election. Therefore, the politicization of bureaucracy lost their professionalism, neutrality and breakdown the chain of command in service (Hasanuzzman, 1988). As they tend to have a strong adherence to rules, they are professionally very efficient to prolong or to bypass any serious decision of the political leaders and took the opportunity of the disunity among the politicians (Hasanuzzman, 1988).

In such a situation, the PAC faces a serious challenge to implement its recommendations by the bureaucrats. PAC in the eighth and ninth parliament expressed their dissatisfaction to the officials of ministry/department for not complying with their recommendations. In the ninth parliament the PAC mentioned in its first report as a general observation: "There was a general apathy among the Ministries towards audit objections and procrastination on their part to take prompt action on audit reports. The Secretaries appear to be generally reluctant to discharge their responsibility as the Principal Accounting Officer of the Ministry. While attending PAC meetings, the Secretaries often do not come prepared with necessary information and documents" (PAC, 2010). The PAC in the ninth parliament also mentioned in its second report: "The ministries take a too long time to identify the persons responsible for the loss of public money and to initiate disciplinary action against them. The ministries should have a system of monitoring of the implementation of PAC directives" (PAC, 2011). The PAC in the ninth parliament also mentioned in its third report: "The Committee has observed that there is procrastination on the part of the Ministry/Division concerned in taking effective steps to implement the Committee's specific and general decisions. The Committee is advising different Ministries/Divisions, for example, the Ministry of Shipping and agencies under it and other organizations for replying to the audit objections in time and with due care or to take necessary steps as decided" (PAC, 2012) (PAC, 2012). The PAC in the eighth parliament also mentioned in its report: "It is not acceptable at all that the concerned ministry/ department have a tendency not to dispose of the objections in their own ministry/department following the law and regulations. The principal account officer of the ministry should take proper action in this regard" (PAC, 2005).

Executive-Legislature Relations in Bangladesh

There should have a sound relation and functional integration between the executive and legislative organ of the government for achieving their common ends. In a parliamentary system, Cabinet has exercised the real executive powers and it is also considered as an integral part of the legislature. Because the cabinet is formed with the member of parliaments except in very few instances and it remains collectively accountable to the legislature. The inseparable relationship of both legislature and cabinet thus makes a fusion of power in the parliament. Therefore, the parliamentary system of governance is explained by a 'fusion of powers' between the legislature and the executive (Khan,

2006). This fusion of power is not working in a balanced way in the parliament of Bangladesh but is tilted towards the executive (Khan, 2006). As a result, it has been observed an escalating tendency to decrease the power of the legislature and it led to the superiority of the executive. Considering the executive-legislature relations in Bangladesh, one noted scholar mentioned “the executive is dominant and the legislature is dormant” (Khan, 2006). There are several reasons for this state of affairs. The executive controls the legislative agenda. Besides the constitutional provision of article 70 limits the authority of the MP’s in a manner that they have no alternative except to endorse the bill proposed by the executive (Khan, 2006). As a result, there are very few instances that an executive initiative for any issue has been unsuccessful in the parliament. Even when private members bills were introduced under such restrictive environment only a few paltry ones crossed different stages and become laws (Khan, 2006). In the budget approval process, MPs took part in the discussion on the various aspects of the budget and made suggestions for its revisions; very few of these were accepted and incorporated in the approved budget document. Several consequences of executive dominance were noticed. Legislators could not introduce bills that affected government spending or its taxation policy. They could suggest only amendments on technical grounds (Khan, 2006).

Such dominance of the executive to the legislature is allied with the power and authority vested in the hands of the Prime minister and also in his position. It happened because of the inadequate modification of the political system was accepted while shifting from a presidential to a parliamentary system in Bangladesh (Bank, 1996). In the new political system, the degrees of power were vested in the president formerly were just shifted to the prime minister without having any considerable alteration. As a result, the prime minister’s position became a very influential one. “The concentration of enormous powers in the hands of the prime minister has made it difficult for the legislator to keep a vigil on the government” (Khan, 2006). The passage of anti-defection law has also induced the balance of power in favour of the executive. As a result, the legislator is not in a position to dissolve the chief executive and his cabinet with a no-confidence motion in the legislature. Besides frequent use of ordinance making power by the president at the behest of the executive has undermined the importance of the parliament (Khan, 2006).

The domination of executive over legislature also reflected in the performance of PAC. As per rules of procedure, the committee may recommend only and its implementation is dependent on the whims of the executive branch. But the PAC noted in its reports in both 8th and 9th parliament that there was a general apathy among Ministries towards audit objections and delay on their part to taking effective steps to implement the specific and general decisions of the committee. The Committee advised different Ministries/Divisions, for example, the Ministry of Shipping and agencies under it and other organizations for replying to the Audit Objections in time and with due care or to take necessary steps as decided (63rd Sitting of PAC in 9th parliament) (PAC, 2010). The PAC also mentioned in its 2nd report of 9th parliament that the secretaries appear to be generally reluctant to discharge their responsibility as the Principal Accounting Officer of

the Ministry. While attending PAC meetings, the Secretaries often do not come with necessary preparation, information and documents (PAC, 2011). The Committee in 9th parliament gave clear instruction that the Secretaries of Ministries/Divisions along with the concerned Heads of the Agencies must be present in the Committee meetings while discussing audit reports (PAC, 2011).

The Committee criticized non-implementation of, and slow action in and implementing its recommendations. Besides, the PAC noted with concerns that the Ministries/Divisions took a long time to identify persons responsible for and to take necessary action against them. Subsequently, even if departmental action or legal actions are filed, it is not certain that the responsible persons are being punished or are required to repay the public money lost or wasted because of their fault. This kind of mismanagement is a challenge to ensure financial discipline and creates opportunities for the spread of corruption. The Committee recommends that the names of the officers/staff of the audited entities that are connected with the objections should be published (PAC, 2012).

While asking to Dr. Akber Ali Khan in an interview session about the apathy from the secretaries of different Ministries, he said, “It depends on the personality of the chair of PAC”(A. A. Khan, 2014) . According to Mr. Ali Imam Majumder, “Secretary have to accomplish a large volume of the task and if he has a meeting with Prime Minister’s office at the same time or he has another meeting at the same time then he will have to choose the priority of meetings with PM. So, in that case, he may not attend the meeting of PAC physically but may send his representative on behalf of him. But sometimes, the PAC members feel a kind of complex in mind and expose their superiority to order that the secretary must present at the meeting physically. This kind of mentality may make a personality clash among the executive and legislative branch” (Majumder, 2014). While talking with the former MP and Chairman of PAC in 7th parliament Mr. S.M Akram about the personality clash and mental frame of PAC members, he said, “It depends on the person who is in the chair and how much administrative capacity and personal weight he carries actually” (Akram, 2014). When he was the chairman of PAC in 7th Parliament, he managed his relationship with bureaucracy by his capacity as he was a former bureaucrat and he had lots of friends and colleague at that time working different ministries as a secretary. As a result, the PAC in the 7th parliament was seen more active than the previous one. According to Mr. Mohiuddin Khan Alomgir, MP “The parliament is sovereign and the committee is an integral part of the Parliament, so the decision of the committee is the ultimate decision of parliament and if anyone violates the decision of parliament, it may be taken legal action against the person” (Alomgir, 2014). However, he mentioned for the need of an Audit Act which will strengthen the functional power of PAC and OC& AG also. Therefore, the existing nature of executive-legislature relations also appears as a challenge of PAC to ensure its effective role in the parliament.

Recommendations to Mitigate the Challenges of PAC

To ensure the effective performance of PAC, the existing challenges of PAC should be addressed. Several measures have been taken by the Parliament of Bangladesh with the

financial assistance and technical support of WB through SPO project. Some more steps are also needed to strengthen the oversight capacity of the PAC. The implementation of the following recommendations (Saleh, 2020) may contribute to overcome the structural and behavioural challenges to make an effective PAC in Bangladesh:

- For ensuring an effective legislative watchdog in Bangladesh, some important committees including PAC may be headed by opposition senior MP who have strong leadership quality to coordinate the meeting. Appointing chairmanship from the opposition will help to establish the balance of power between the government and the opposition, and will enhance the willingness of both the members of the majority and the minority party to participate in the PAC in a nonpartisan manner.
- The chairperson of the PAC should be given proper status so that the committee may call the minister or head of the department for ensuring accountability.
- Provision should be made to ensure gender balance in the composition of the committee also.
- To appoint the member of PAC, the level of social standing should take into consideration seriously for better understanding of his role as the responsibilities of the member in PAC is technical in nature.
- PAC member should actively participate in the meeting regularly.
- In terms of creating more access to information, PAC in Bangladesh can learn lessons from the British House of Commons and Indian Parliament concerning the arrangement of the public hearing or media access in the meeting and live broadcasting through Sangsad TV as well as the availability of reports on online, through the Parliament's website.
- The committee needs its separate office space, competent staff, modern electronic apparatus and other support services. Parliament secretary needs to sketch appropriate plans to transform it into a performance-based body so that it can fulfill the needs for the parliamentarian as well as committee members.
- Parliament secretariat may arrange training sessions for the committee staffs and members to attain knowledge on the complex legislative business and to dealing with a rigid bureaucracy.
- For ensuring the effective role of the PAC, there should have a specific time frame to form the committee after the inauguration of a new parliament. The provision may be made mandatory to constitute the financial committee within a month and all other committees within three months of the inauguration of a new parliament.

- There is a common objection against the respective ministries and agencies for non-implementation of the committee recommendations. To remove this lethargic attitude, the RoP provision may be corrected. Provision should be made requiring the ministries to provide a preliminary response within 30 days of receipt of the committee recommendations and a full response within 90 days.
- The willingness of the government to make an accountability culture in the political activities, as well as public offices and the consensus among the parties in the house, may make the PAC effective and successful.
- Need to introduce an appropriate formal coordination mechanism within the committee structure can help PAC to follow up on the implementation status of the committee recommendations.
- To make a National Audit Act for a better statutory framework in accord with the International Organization of Supreme Audit Institutions (INTOSAI) auditing standards for a modern audit function. It will widen the scope and jurisdiction of CAG. In the process of auditing, the CAG will enjoy more autonomy for resolving any problem before placing to the PAC.
- To introduce a performance audit or value-for-money audit comprehensively in all the public offices that will provide independent information and assurance on achieving 3'E's (economy, efficiency, and effectiveness).
- The role of the PAC mostly depends on the quality of auditing. For ensuring proper auditing, the audit should be separated from accounts. The separation of audit functions means that the accounts and audit officers from one interchangeable cadre above the level of the superintendent should be separated into two cadres. It makes a problem when an auditor auditing the work of his cadre colleagues or even his own earlier work in an account's post. Though there is a *de facto* separation among the audit and accounts it needs formal separation for increasing auditor's professionalism.
- To recruit professional, skilled and adequate manpower in the OAG for standard auditing in the public offices.

Conclusion

From the above-mentioned discussion, it is clear that the PAC encountered some challenges related to structural and behavioural aspects inhabiting the effectiveness of PAC's performance in both the eighth and ninth parliament. Having all these challenges, the PAC in the parliament of Bangladesh had been working according to its due mandate. It is urgently needed to make an accountability culture in all the levels of public offices as well as political institutions. Moreover, it is also imperative to strengthen the institutional capacities, to enhance professionalism, to institutionalize democracy and democratic institutions for an effective accountable system in Bangladesh. The PAC will be more effective when the above-mentioned structural and behavioural challenges will be

mitigated based on the strong political will of the ruling elite to make an accountability culture in every public office.

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