

PhD Thesis



Ensuring Government's Financial Accountability: Role of Public Accounts Committee (PAC) in 8th and 9th Parliament of Bangladesh

The thesis is submitted to the Dhaka University in fulfilment of the requirements for the degree of Doctor of Philosophy (PhD)

by

Md. Abu Saleh

Registration No.: 173/2011-12

Re-registration No.: 91/2016-17

Academic Session: 2011-12

**DEPARTMENT OF POLITICAL SCIENCE
DHAKA UNIVERSITY
BANGLADESH**

AUGUST 2020

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**DEPARTMENT OF POLITICAL SCIENCE
DHAKA UNIVERSITY**

AUGUST 2020

Dedicated
To
My Parents

Certification

August 2020

The thesis entitled “Ensuring Government’s Financial Accountability: Role of Public Accounts Committee (PAC) in 8th and 9th Parliament of Bangladesh” by Mr. Md. Abu Saleh is conducted under our supervision and we find it satisfactory for submission to the Department of Political Science under the faculty of Social Sciences, Dhaka University in fulfilment of the requirements for the degree of Doctor of Philosophy.

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Declaration

I do hereby declare that I have submitted the thesis entitled “Ensuring Government’s Financial Accountability: Role of Public Accounts Committee (PAC) in 8th and 9th Parliament of Bangladesh” to the Department of Political Science under the faculty of Social Sciences, Dhaka University in fulfilment of the requirements for the degree of Doctor of Philosophy.

It has been carried out by me under the supervision of Professor Dr. Sabbir Ahmed and Professor Dr. Mohammad Sohrab Hossain, Department of Political Science, Dhaka University, Bangladesh. After checking plagiarism through special software, the thesis was made ready for submission.

The thesis has not been submitted to any university/ institutions for any other degree.

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Abbreviations

AL	Awami League
ADP	Annual Development Program
ADG	Additional Director General
AOC	Air Officer Commanding
BNP	Bangladesh Nationalist Party
BCS	Bangladesh Civil Service
BJS	Bangladesh Jatiya Sangsad
BJI	Bangladesh Jamaat-e-Islami
BPSC	Bangladesh Public Service Commission
BJRI	Bangladesh Jute Research Institute
BSRI	Bangladesh Sugarcane Research Institute
BSC	Bangladesh Shipping Corporation
BAF	Bangladesh Air Force
BTTB	Bangladesh Telegraph and Telephone Board
BOU	Bangladesh Open University
BAU	Bangladesh Agriculture University
BSMRAU	Bangabandhu Sheikh Mujibur Rahman Agriculture University
CAG	Comptroller and Auditor General
CISA	Certified Information Systems Auditor
CGDF	Controller General of Defense Finance
CD	Customs Duty
CPA	Chittagong Port Authority
CU	Chittagong University
DPC	Departmentally-related Parliamentary Committee
DG	Director-General
DCAG	Deputy Comptroller and Auditor General
DU	Dhaka University
ECNEC	Executive Committee of the National Economic Council
E&AD	Exchequer and Audit Department
FY	Financial Year
GoB	Government of Bangladesh

GPRB	Government of the People’s Republic of Bangladesh
GDP	Gross Domestic Product
ISSAI	International Standards of Supreme Audit Institutions
ICMA	Institute of Cost and Management Accountants
ICD	Inland Container Depot
INTOSAI	International Organization of Supreme Audit Institution
JP	Jatiyo Party
JU	Jahangirnagar University
HPSP	Health and Population Sector Program
KU	Khulna University
LCB	Legislative Council of Bengal
LIC	Low Income Country
LMIC	Lower-Middle Income Country
LD	Lower Division
MP	Member of Parliament
MBA	Master in Business Administration
MoF	Ministry of Finance
MD	Managing Director
NAO	National Audit Office
NBR	National Board of Revenue
NU	National University
NWFP	Northwest Frontier Province
OCAG	Office of the Comptroller and Auditor General
PAC	Public Accounts Committee
PWD	Public Works Department
PSTU	Patuakhali Science and Technology University
ROP	Rules of Procedure
RPO	Representation of the Peoples Order
RAJUK	Rajdhani Unnayan Karttripakkha
RHD	Roads and Highways Department
RU	Rajshahi University
SAI	Supreme Audit Institution
SPEMP	Strengthening Public Expenditure Management Program

SPO	Strengthening Parliamentary Oversight
SUST	Shahajalal University of Science and Technology
TIB	Transparency International Bangladesh
UD	Upper Division
UK	United Kingdom
UGC	University Grants Commission
U.S.GAO	United States Government Accountability Office
VAT	Value Added Tax
VC	Vice-Chancellor
VFM	Value for Money
WB	World Bank
WPB	Workers Party of Bangladesh

Abstract

This thesis deals with the role of PAC in ensuring financial accountability of the government. To strengthen parliamentary democracy, strengthening PAC is inevitable. Historical and analytical approaches have guided to conduct the study. In terms of data used in the study, it is primarily a qualitative study. However, some quantitative information has been used from secondary sources.

Generally, the study found that the PAC in Bangladesh has a mixed record of its performance in comparison with developed and developing democracies in controlling the government by holding it accountable. It lags far behind other developed parliamentary democracies in Western Europe and Commonwealth countries in terms of institutional setup, real implications and ways of workings. The mere existence of PAC does matter and make a psychological impact in the minds of the people concerned with executive and they remain careful to deal with public money, so that every piece of public money may be spent as per financial regulations and for the benefits of the people. It also conveys the message that nobody is above the surveillance of the accountability process.

PAC is overwhelmed within numerous challenges right from formation to acceptance and implementation of committee recommendations. The study identified these challenges from two perspectives: structural and behavioural. The structural aspect includes the challenges such as the PAC structure (to appoint the chairperson from the opposition party, to make an open-access of mass media and to arrange the public hearing, shortage of staff to monitor the progress of the implementation of PAC recommendations, lack of research and evaluation wing, no mandatory provision and certain mechanisms to follow up the progress of implementation of the committee recommendations, the trend to set up the committee lately (months or years) after the beginning of a new parliament. The challenges outside the PAC structure include the shortage of skilled, experienced and professional manpower and inadequate functional independence of OCAG. On the other hand, the behavioural challenges comprise 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, etc. By analyzing all these reasons, I have argued that the performance of PAC

in ensuring financial accountability of the government has been less effective in Bangladesh.

Having structurally well designed political system in Bangladesh, in practice it is lacking the application of separation of powers; rather than the dominance of the executive headed by the prime minister is overlapping with the other branches. As a result, the process of institutionalization of several branches of the political system is being jeopardized and lost its intrinsic capacity to work as an effective organization. In such ground realities, it appears as a challenge to the members of PAC to work independently and impartially with professionalism in Bangladesh.

Such domination is also very much discernible in the process of the formation of PAC. Though the selection and appointment of the committee chair and members are carried out with a motion by the house, the final list of committee chairs and members of different committees including PAC must win the nod of the Prime Minister. As a result, the role of members in the committee largely remains dependent on the willingness of the executive. There are several reasons for such a dependent relationship like tight party regulation, fear to be unpopular to the party leaders and to lose nomination in the next election as the parties are not following democratically candidate selection process in elections, and parochial political culture. Because of such structural and behavioural challenges, the effective role of PAC to ensure financial accountability seemed not up to the mark. As a result, the PAC has been witnessing an erratic performance.

With all these challenges, the PAC in the eighth and ninth parliament had been working according to its due mandate. For making an effective PAC in Bangladesh, it is urgently needed to make an accountability culture in all the levels of public offices as well as political institutions. PAC in Bangladesh has a lot of scopes to develop regarding its practice and procedure. It is, therefore, imperative to strengthen the institutional capacities, to enhance professionalism, to institutionalize democracy and democratic institutions for an effective accountable system in Bangladesh.

Chapter-One

Introduction

Chapter-One

Introduction

Committee system emerged as an inseparable part of the modern legislature as it is seen in all types of Parliament irrespective of the form of government –Parliamentary or Presidential. A powerful legislature needs a well-developed committee structure (Khan, 2006). In modern days Parliament has to deal with a lot of issues regarding public interest. Committees work throughout the year even when parliament remains out session and it carries out a lot of parliamentary business that may not be possible by the house in the floor instantly. It applies to specialized knowledge and expert opinion to maximize people’s interest. Thus committee works as a specialized window and extended working arms of the legislature where concerned issues are keenly examined, analyzed and discussed. In respect of the multifarious functions of the parliament, the committee system emerged as a significant tool for the legislature. Besides, the standard of a legislature depends on the proper functioning of the committees. As a noted scholar, Moris-Jones stated, “A legislature may be known by the committees it keeps” (Cited in, Harun, 1984:82). A strong committee system is considered as the *sine quo non* of an effective parliament. Efficient parliamentary committees can enhance legislation, management of public expenditures and general oversight of the executive. With regard to the US committee system, one Congressman has termed it “the eye, the hand and very often the brain of the House” (Quoted from Ahmed and Obidullah, 2007:1). The jurisdiction of the committee determined by the parent legislature varies from parliament to parliament depending on the kind of political culture in each case.

The Committee System in Bangladesh Parliament derives its power from the constitution and rules of procedures. The specific provision of the constitution (Article-76) which legally permitted the parliament to appoint some committees like “Public Accounts Committee (PAC), a Privileges Committee (CP)” in an obligatory manner and authorize it to appoint more committees as it requires. Among the above-mentioned committees, PAC plays an important role to secure accountability of government in financial matters.

1.1 Objectives of the Study

The study has been conducted based on the following objectives:

1. To examine the oversight role of PAC with special reference to the eighth and ninth parliament in Bangladesh.
2. To find out the qualitative changes (if any) of PAC activities in the eighth and ninth parliament.
3. To identify the major challenges of PAC in its way of effectively working in the eighth and ninth parliament.

1.2 The Hypotheses of the Study

The hypotheses of this research have been deduced based on above-mentioned objectives. The hypotheses are:

1. The structural and behavioural factors related to PAC influence its performance.
2. Institutional performance discontinuity undermines the role of PAC in ensuring financial accountability.
3. Some structural and behavioural challenges in PAC's way of effectively working in the eighth and ninth parliament can be overcome by new institutional design.

1.3 Research Methods

The study is primarily qualitative. However, some statistical data were used from secondary sources. It is a combination of both Historical and Analytical Approaches. With Historical approach, historical origin and development of Public Accounts Committee (PAC) in Bangladesh has been analyzed in this study. On the other hand, Content Analysis has been used to investigate the function of PAC in securing financial accountability of the executive in both 8th and 9th Parliaments. However, to determine the role of PAC in comparative perspective, the comparative study has also been done between the 8th and 9th Parliaments of two different regimes (BNP led Four Party Alliance and AL led Grand Alliance). Data collection period of this study ranges from the journey of 8th parliament (28 October 2001) to the end of the duration of 9th parliament (24 January 2014).

The data 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, parliamentary committee system 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. Regarding the topic of the research, 20 in-depth interviews have been taken for this study.

1.4 Literature Review

Legislatures as a field of study remained comparatively unexplored in the academic discipline. Since the committee system is a well-established institution in many of the developed democracies especially in USA, UK, Canada, Australia, etc, there is no dearth of literature on the committee system in these cases. Literature available on these cases is in abundance. On the other hand, hardly any numbers of studies have been done in this area in post-colonial countries. As a result, there is a dearth of adequate literature in parliamentary studies. Over time, parliamentary committees have appeared as an important parliamentary institution in most of the established democracies. The US Congress system is well known and widely referred case in this regard. Over the years, it becomes an integral part of the legislature in newly born states in post-colonial democracies also. But, most of the earlier scholars, who have been written on the issue of parliamentary committee system as an instrument of parliamentary surveillance, have been limited on their respective legislatures. However, literatures on legislatures in a global perspective have currently emerged accessible which helps the academicians and researcher to gather knowledge. The literature gap and the essence of this study be assumed in the context of its appearance in the existing literature.

Among the earlier literature, two significant research has been done on parliamentary committees of comparative perspective deserve special attention. The work of Lees and Shaw (1979) is one of the most important sources of understanding the committee system in comparative perspective. This study covers the committee system in eight major countries. It concentrates on some issues related to the composition of the committee, staffing, the affiliation with political and social groups, internal mechanism, etc. Comparing the oversight function of the committee in the parliament, the authors make a classification among eight established legislative body. The second work is by L.D. Longly and A. Agh (1997) edited “The Changing Roles of

Parliamentary Committees”. This volume provides information on the legislatures, including committee system in around nineteen countries.

Besides that above-mentioned volume on comparative cases, there are numerous studies and literature on the congressional system in the USA and committee systems of other three important cases, namely, UK, Canada and Australia. One of the significant earlier works done by Ralph K. Huitt (1954) titled on “The Congressional Committee: A Case Study”, began with two generalizations. The author underpinned the role of committee members and identifying their judicial role while they attend in the argument and investigation session of the congressional committee. The study begins with the famous quotation of Woodrow Wilson-“Congressional Government is committee government”. Justifying the quotation of Wilson, the author mentioned those congressional committee provides an impression of the holistic political system of USA; they are “miniature of the legislature,” “microcosms” of the American congress. The author highlighted that most of the hearing of congressional committees are conducting explicitly and documented dully.

Francis (1989) analyzed the internal mechanisms of legislative committees and decision-making process in several states of the USA which he identified as a legislative committee game in his study. The book is divided into three parts with ten different chapters. Among them, part one is dealing with rational decision making in U.S. legislative committee systems which is relevant to this research. The legislators delegate responsibilities, trade and bargain over legislation, vote on proposals, and seek or use the information to accomplish their goals in several ways. In face-to-face committees, where voting is required to arrive at decision, trading and bargaining seem inevitable. The author mentioned that in a serious bargaining situation like this, members of committees, for strategic reasons, often find it rational *not to vote* their true preference. The main argument of this study is to increase procedural efficiency of the most legislators for taking the rational decision.

The literature on the committee system of the other three important cases, namely, UK, Canada and Australia have been explored both from theoretical perspectives and country-specific contexts of their working. Regarding comparative legislative studies on South Asia, we do not find a similar kind of study of the committee system. Most of the literature on the committee system in the South Asian perspective is available

in the form of articles. Most of them are opinion based or based on reflection. Substantive contribution emanating from in-depth research and published in the form of the book is still meagre. Notwithstanding, some literature published by the secretariat of the Parliament of India. But, these works of literature are merely a kind of information on the committee system of Indian Parliament; its scope, rules and procedure and others are a compilation of articles based on experiences and reflections by the members of the officials.

The work of Kaul and Sakdher (1968) is one of the earliest and oft-quoted works. The subsequent editions of the work provide comprehensive information about the committees and procedures of their working regarding the Indian Parliament. Similarly, Subhash C. Kashyap's (2000) volume on "Parliamentary Procedure: Law, Privileges, Practice and Procedure" published in a similar line. The book contains a major section on the committee system but the focus of the section is limited to procedural and rules aspect of the committee system. Kashyap's other significant work on the History of Parliament of India (1994) is an essential reference point for understanding the gradual development of the committee system in India. G.C. Malhotra's (2002) edited volume "Fifty Years of Indian Parliament" published by the Lok Sabha Secretariat contains several papers on various dimensions of the parliament and experience of parliamentary democracy in India for the last five decades. The volume includes a section on the committee system comprising of six papers that provided insights into the problem of working committees. The paper entitled "Parliamentary Committees-Impact of Recommendations" by V.K. Malhotra (2002) synoptically presents as to how the recommendations made by the committees have impacted policymaking and implementation. Vilas Muttmwar in his paper "Role of Parliamentary Committees in Strengthening Accountability Mechanism" attempts to focus the function of the committee in securing accountability of government which is one of the prime intents of creating the committee system in India. The paper on "PAC-Strengthening Parliamentary Financial Control" by B.P. Mathur (2002) comprehensively presents the working of the Public Accounts Committee.

However, a single analytical article titled "Development and Working of Parliaments in South Asia" by Ahmed (2001b) is too general to grasp the functions of committees in South Asian countries. Besides, Norton and Ahmed (1999) edited an outstanding book named "Parliaments in Asia" is closely related to parliamentary committees in

Asia. It involves the evolution, structure, the role of parliament and its diversity of seven Asian parliaments including Bangladesh. In the very beginning of this book, the editors mentioned two hypotheses; the outside setting of the parliament defines the bond of the executive-legislature and, the inner features will define the strength and weakness of the legislature of South Asia. The article in the context of Bangladesh is contributed by Nizam Ahmed titled “In search of Institutionalization: Parliament in Bangladesh”. The author mentioned, among the various internal characteristics of parliament, the committee is considered as a tool of investigation to scrutinize executive policy and its action. He stated that there is a constitutional obligation to form committees for the parliament in Bangladesh.

Rahman (2008) conducted another comparative study titled *Parliamentary Control and Government Accountability in South Asia: A Comparative Analysis of Bangladesh, India and Sri Lanka*. This book deals with the effectiveness of the committee system of South Asian parliament-Bangladesh, India and Sri Lanka. The author identified some factors which determine the strength of parliamentary committees. These are contextual political-institutional aspects and intra-institutional aspects. Contextual political-institutional aspects cover constitutional arrangement; bicameral/unicameral legislature, and political party, on the other hand, Intra-Institutional aspects include functional arrangement, institutional arrangement and procedural arrangement. The author compares among three parliaments of South Asia and mentioned that these south Asian parliaments are doing the basic legislative functions according to the norms of established democracies. The committees are working also but they do not achieve the benchmark of European level in their performance. Yet, the performance of financial committees including PAC is improving over time.

However, there are some excellent works on the Parliament of Bangladesh. For instance, Hasanuzzaman (1995d) analyzed in his article titled “Parliamentary Committee System in Bangladesh”. He explains the performance of the whole committees including PAC. The author mentioned, since the restoration of democracy in the fifth JS, the subsequent parliament has given priority on committees to make the parliament more efficient and it is now working as a legislative watchdog. According to the author, the spontaneous participation of opposition MPs in committees can make it more effective to ensure parliamentary surveillance. Ahmed’s

book (2002) is another excellent piece of scholarly work on the parliament of Bangladesh. It comprehensively analyzes the functioning of fifth and seventh JS mentioning this internal dynamism and way of working through which it started a new way of parliamentary democracy. It also describes the role of committees and mentioned that committees are not functioning effectively as an overseer but it provides an opportunity for MPs especially backbenchers to introduce the practice and procedures of parliamentary norms.

Besides, Ahmed (1997a, 1997b, 1998a, 1998b, 2000, 2001a, 2003) has published widely on different dimensions of Bangladesh parliament. Two scholarly articles (2000, 2001a) and one monograph (2001c) are very noteworthy literature on the parliamentary committee system in Bangladesh. Other than Rahman (2000) and Ahmed (2000a), no substantial survey/interview of the committee members or committee staffs was carried out before to recognize their opinions regarding the functions of committees in Bangladesh. There are some excellent works of literature on the role of committees in making the government accountable. Among them, Ahmed (2000a) evaluated the performance of PAC from first to the seventh parliament. He mentioned that the PAC was set up earlier in the first parliament but it was not working effectively. PAC met only three times and the nature of issues discussed was not of much important. In comparison with the other parliaments, the author mentioned that the PAC in the seventh parliament was working effectively than that it earlier. Its way of working was different also. But the author identified some limitations of parliamentary control like; government indifference to the committee recommendations, lack of access to the documents, lack of consistency between discussion and decision, lack of communication between different committees. Finally, the author concludes with some recommendations. The findings of the study revealed that if parliament fails to apply its surveillance, the dream of democracy will turn into a mirage.

Ahmed and Obidullah (2007) edited another significant work “The Working of Parliamentary Committees in Westminster Systems: Lessons for Bangladesh” is a very relevant book to the study of PAC. It deals with the parliamentary committees and how it works in several Westminster systems. It looks in details with the parliamentary committees of 6 major countries and examines the extent to which Bangladesh can learn experiences from them. Of 6 articles, Hasanuzzaman (2007b)

contributed a significant article titled “Role of Parliamentary Committee in Bangladesh”. The contributors of this book underpinned the need to adopt democratic culture and customs to make the PAC more effective and meaningful in respect of Bangladesh. Besides, Khan (2006) looks at it from the viewpoint of executive-legislature relations. It is one of the recent works “Dominant Executive and Dormant Legislature: Executive-Legislature Relations in Bangladesh” which has explained uneven relationship and substandard status of executive and legislature in Bangladesh. In Bangladesh, the executive imposes its domination on parliament. There are numbers of reasons for such domination, these are interference of executive on parliamentary business, extremely powerful position of the chief of the executive branch, the passage of the anti-defection law, passing a law by the presidential order, insufficient deliberation on policy and legislative business, poor attendance of MPs, incompetence of parliamentary committees because of indifference manner of the executive. Committees lie at the heart of parliamentary effectiveness and in recent years the importance of committees has been realized. Both fifth and seventh JS brought changes in the rules to broaden the scope of committee activities especially both of oversight and financial committees. But in reality, committees had been unable to bring about significant changes in the working of governmental organizations, reduce corruption and lessen public sufferings due to domination of the executive. The government does not welcome the advice of the committees and mostly remained non-implemented. The committees lacked adequate staff and logistic support to monitor the implementation of the committee directives. They also had no mechanism to compel the government to act.

A volume of articles presented mostly by the MPs in seventh JS to a conference on parliamentary committee system (BJS, 1999b) which was exclusively related to the formal arrangement of the committee system in Bangladesh. Several articles (Norton, 1998; Rubinoff, 1996, 1999; Inter-parliamentary Union, 1986; Kashyap, 1973, 1979, 1997, 2000; Bhardwaj, 1995, 1998; Malhotra, 2000; Jain, 1988, 1991, 1998; and Shastri, 1998) on the role of parliamentary committees in India are available. However, the scope of these available articles is too general and extensive to find out the performance of legislative committees in overseeing functions. The functions and role of committees are imprecise and superficially depicted in almost all the articles. In that regard, Mohiuddin (2009) conducted a significant study “Parliamentary

Committee Systems in Bangladesh: An Analysis of Its Functioning”. The author discussed various aspects of the parliamentary committee system, its evolution, composition and size, types of the committee, social background of MPs and working of committees in Bangladesh as a whole. Besides the author analyze the financial control of the parliament and discuss the role of PAC in this respect. He identified that after the restoration of democracy in the '90s, the PAC of the fifth and seventh JS was more active than its predecessors in almost every aspect. Finally, the author pointed out the limitation of committees regarding its jurisdiction. As a result, the directives are given by the committees are not properly executed by the concerned department as it is not mandatory for them.

It is evident from the above exposition to the literature that there is hardly any exclusive research-based full-length study on the performance of Public Accounts Committee in securing government’s financial accountability with special reference of Bangladesh. Most of the available works of literature are limited to the functioning of parliament as well as the parliamentary committee system of Bangladesh from a holistic point of view. Some of them are descriptive. As far as doctoral researches are concerned there is hardly any study done exclusively from the perspective of the role of PAC. This study will explore the role of PAC specifically and will fill up the gap in the literature as to the financial accountability of Bangladesh.

1.5 The Rationale of the Study

The committee system has come to occupy a significant place in the working of parliament/legislative bodies during the last three decades of the parliamentary domain. It has emerged as an alternative institutional mechanism for offloading the certain specified responsibilities of the parliaments. In some of the cases, they have acquired critical importance due to their assigned role and competence. However, they do not enjoy the same importance and competence in all countries. The growing importance and expanding role of the committee system in Bangladesh meticulously and in other parts of the world in broad-spectrum has invited the attention of the scholars and researchers over the years. It is evident from the review of literature that many studies are available on various dimensions of the committee system especially related to the cases of the USA, UK, Canada and Australia. The generic context of the committee system remains, by and large, similar. However, each of the cases has its area of study. The available literature on this dimension enriches our understanding of

the committee system. However, we do not find parallel in-depth studies on the financial committees especially PAC concerning to Bangladesh. It is also evident from the review of literature that some of the works attempt to provide insights into the committee system of the parliament of Bangladesh. Most of the studies have attempted to analyze the working of the committees on two parameters-attendances of the members in the committee meetings and frequency of the meetings of the committee. There is hardly any work done on the role of the PAC from the perspective of the deliberation process. The present study attempts to fill the research gap and ventures into understanding the role and working of the PAC from this point of view.

1.6 Scope and Limitation of the Study

The scope of the study is limited. The study is not about the whole system of parliamentary committees. The focus of the study is mainly on the role and working of the PAC in ensuring financial accountability of the government in 8th and 9th parliaments. PACs in both the parliament have been studied and analyzed based on their reports submitted in the house. PACs reports have been used for in-depth understandings and analysis of the working of the committee. However, the findings and analysis of the working of the PACs in both the parliaments can be logically extended to others also.

1.7 Chapter Scheme of the Study

The study is organized into seven chapters including the introduction and conclusion. Each of the chapters is linked to others in a way that helps in understanding the context and working of the PAC in Bangladesh in a more comprehensive manner. Chapter one includes the introduction of the work that attempts to delineate the study in its methodological and empirical context. Various dimensions related to this study have been touched upon and presented in a manner that provides the idea about the study. These include the statement of the problem under study, objectives and hypothesis, rationale and significance of the study. Moreover, a review of the existing works of literature and methodological issues related to this study also has been spelt out in details in this chapter. Chapter Two provides the operational definition of the concepts related to the study, various models of accountability, conceptual and theoretical framework of the study. Chapter Three looks at the gradual development of PAC from the House of Commons of the British Parliament to Bangladesh.

Chapter Four focuses on the formal-legal basis, structure and procedure of PAC, the working of PAC in Bangladesh (1973-2001). Chapter Five explores the role of the Public Accounts Committee in the eighth and ninth parliament. Chapter Six analyzes the challenges that encountered the PAC in the eighth and ninth parliament. Chapter Seven concludes the study with a summary of the study. It aims at providing insights on the issues examined in previous chapters and makes some recommendations that may help in strengthening the PAC both in concerning efficiency and effectiveness.

Conclusion

The importance of parliament in promoting the value of democracy is well recognized. As a representative institution, parliament provides a channel for legitimacy representing diversity and difference in various forms and manifestation within the democratic political system. Based on the above-mentioned literature review, it reveals that the Committee System adds an utter significance to the institution of Parliament. It is crystal clear that among other committees, PAC has a special significance in terms of its oversight role. It has been assigned with the task of securing the appropriation accounts of government and examining the reports of the Comptroller and Auditor General (CAG). In Bangladesh, PAC is a constitutionally referred committee that enjoys an exalted status. It is evident from the above exposition to the literature that most of the pieces of literature are available in the form of papers which are limited on the functioning of the committee system as well as the parliament of Bangladesh from a holistic point of view and there is hardly any exclusive research-based full-length study on the role of the Public Accounts Committee in securing government's financial accountability in respect of Bangladesh. In this context, the present study is very significant to explore the role of PAC specifically to fill up the literature gap about the government's financial accountability of Bangladesh.

Chapter-Two

Theoretical Framework

Chapter-Two

Theoretical Framework

Introduction

Accountability is a major concern in all societies irrespective of the political system across the globe in regards to expanding control of the executive and complex nature of the modern organization. It is considered as one of the main features of good governance. “Democracy remains *clichéd* if those in power cannot be held accountable in public for their acts or omissions, for their decisions, their expenditure or policies” (Ghutto and et al, 2007). Democracy and accountability are closely related with each other; therefore, “democracy does not end with the election of those who are given delegated power to run the country’s affairs, but continuous with the enduring obligation of the elected to give a satisfactory explanation and justification of their conduct” (Younis and Mostafa, 2000). Accountability in such manner does not remain optional in a democratic system, “it is the price paid in exchange for power and delegation of authority” (Shagal, 1999). The fusion among executive and the legislative branch is a beauty and uniqueness of Westminster System of government in which, theoretically, head of the executive holds the office so far it can retain the majority support of the parliament. Thus the authority feels an obligation to account for its actions. Indeed, the power to approve the fiscal matter formally lies with the legislature; the government may not pass any policy to bypass it. For such authority of parliament to endorse money for certain purposes of the government, it should have an eye on the expenditure of government (Emy, 1978). This relationship helps the parliament to achieve “the main values of financial accountability-honesty, productivity and fairness” (Harmon, 1995). Thus, the democratic system ensures a process of governance which is equitable, un-wrap and visible.

This chapter mainly concentrates on the discussion of conceptual discourse of accountability, particularly financial accountability and the theoretical framework of the study. First section deals with the conceptual aspects which include historical development, definition, types, models and analysis of different notions of the concept ‘accountability’. The second section delineates the relationship between legislative control and financial accountability, theoretical framework explaining the major theories concerned with this study.

2.1 Historical Development of Accountability

The word ‘accountability’ is Anglo-Norman, not Anglo-Saxon, in origin. It is directly used in accounting, in its exact sense of recording the business transaction. It emerged as a concept since the reign of William I in England (Dubnick, 2002). William started an economic census in 1085 in his entire empire to estimate all the assets and it was listed by the representative in royal registry book that was mostly known as Domesday Books. By the early twelfth century, the king initiated a central process to assess the possessions of the citizens which was like annual or semiannual auditing in modern days. During the rule of William I of England in the Twelfth Century, the meaning of accountability has been shifted gradually from the linguistic identity of accounting. In the recent scholarly debate, ‘accountability’ and ‘accountable’ is not carrying the usual meaning of bookkeeping rather, it reveals a commitment to secure responsible, reasonable and unbiased governance. Likewise, the correlation has also changed with the new notion of accountability; the ruler is now being accountable by the citizens instead of the ruler forcing its subjects to account.

In existing academic discussion, the term ‘accountability’ uses as an integrated notion that includes a variety of divergent concepts. “It is used as a synonym for many loosely defined political desiderata, such as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity” (Mulgan, 2000; Behn, 2001; Dubnick, 2002). “It has come to stand as a general term for any mechanism that makes powerful institutions responsive to their particular publics” (Mulgan, 2003). It is a chameleon word (Quirk, 1997) that does not provide itself crystal clear, self-contained definitions (Pyper, 1996). As the public institutions of states have become more complex, the concept of accountability has itself increased in its complexity. The very meaning of the concept has become blurred around the edges. Gephart argues that the definition and other discussions of it do not themselves make clear exactly what the term means (Gephart, 1975).

2.2 Defining Accountability and Financial Accountability

The term ‘accountability’ usually means holding public officials responsible for accomplishing their assigned charge or responsibility. It also includes reasonable ground for any kind of rational or irrational behaviour and to recognize someone for his dedication in any desired goal. The meaning of responsibility corresponds to the concept of accountability (Gray and Jenkins, 1985; Thynne and Goldring, 1981; Hart, 1968) but it is not identical with responsibility. “Responsibility is the responsiveness to administrative

decisions, and accountability is the enforcement of that” (Simon et al, 1991). “Accountability includes those methods; procedures and forces that determine what values will be reflected in administrative decisions” (Simon et al, 1991). John Uhr notes that “accountability defines the boundaries within which official responsibilities are acted out” (Uhr, 1993). It refers to the formal or legal locus of responsibility (Pfiffner and Presthus, 1967). So there is a relationship between accountability and responsibility.

Therefore, “accountability can be generally defined as a social relationship where an actor (an individual or an agency) feels an obligation to explain and justify his or her conduct to some significant other like the accountability forum, specific person or agency” (Ghutto and et al, 2007). But this notion is not only limited within the intention to be answerable rather “it connotes the likelihood of sanctions being invoked in cases where answers are unsatisfactory or problematic” (Behn, 2001). In a democracy, the central concern of accountability is the commitment of all political representatives and officeholders to the people and their elucidation and rationalization for the use of entrusted powers through the public organization which was bestowed to them by the political system with the legitimate scheme (Uhr, 1992, 1993; Banfield, 1975). The relationship of such accountability focuses on a variety of following objectives (Pollitt, 1999; Wolf, 2000; Behn, 2001).

- manage of persecution, dishonesty and mishandling of official power;
- declaration of the public body that public assets are being used as per the openly affirmed principles through which public service ethics (neutrality, parity and justice) are strictly maintained;
- enhancement of the competence and strength of public rules;
- strengthen the legitimacy of government.

L.D. White defines accountability as the “total of the constitutional, statutory, administrative and judicial rules and precedents and the established practices through which public officials may be held accountable for their official action” (White, 1926). On the other hand (Jabbara and Dwivedi, 1989) defined “accountability is not only the foundation of any governing process but it is also a check on power and authority, exercised by both politicians and administrators”. From the definition of the above scholars, it may be summed up that accountability is a means and a procedure through which the political authority of a state is responsible for their usual activities carrying out in various organizations. The rationale of it is to ensure authoritative allocation of

resources, to circumvent possible nepotism and ambiguity by the officeholders, and to secure the wellbeing of the people. Therefore, the necessary feature of accountability can be identified subsequently:

- the welfare of the people;
- making and execution of people-oriented policies;
- effective functions of elected representatives;
- responsibly working of bureaucracy;
- uses of political power and authority in a responsible manner.

According to the norms of a western democratic polity, elected assemblies and government officials are authorized to carry out their responsibility for the welfare of the people. But, it has a possibility to be the misuse of such power; for example, people's representative may seek or give political patronage to distribute goods and services, public officials may show or favouritism to subordinates or clients. The uses of powers in such an unlawful manner by the political leadership or public officials could imperil the general interest of the people. Therefore, there is a need to adopt vigilance so that the exercise of power may manage concerning both political authorities and government officials for their actions. Thus, accountability includes the liability for guiding principles, actions, executive decisions and procedures. Accountability includes the following objectives:

Box: 2.1

Functions of Accountability	To boost up the basic principles of an institution to secure against dishonesty, favouritism, mistreatment of power and other forms of unjust behaviour.
	To set an effective administrative command through the democratic procedure.
	To develop the activities of an institution this will promote the competence of the employee as well as the quality of the services.
	For ensuring intelligibility, openness and responsibility, the program of the government should be people-oriented and make strong bondage between government and the people based on public opinion.
	Make an ability among people to evaluate the role of the government by introducing the culture of accountability in all aspect of the activities of the government.

On the other hand, financial accountability indicates that public officials follow clear financial rules and regulations in discharging of financial activity. It denotes that an entity should be rational for accomplishing any kind of financial decision and operation. Distinct accountability arrangement in fiscal management work as the base for launching efficient financial procedure. In democratic governance, there is two different but closely interrelated process for fiscal accountability: parliamentary mechanism and technical aspect of the respective institution. Former is linked with the promise of good governance and later is related to the competence of the administration.”Without political commitment, accountability can be achieved a little even with efficient public administration” (World Bank, 1991). The legislative body uses its oversight techniques for ensuring accountability (both political and financial) of the government regarding its actions.

“Parliamentary oversight means as a process by which a legislative body keeps itself informed of the actions of government and the law it enacts, as well as the methods it uses in attempting to influence the government” (Khmelko and Beers, 2011). A comparative study carried out by Inter-parliamentary Union (IPU) defined parliamentary accountability “as the review, monitoring and supervision of the government and public agencies including the implementation of policy and legislation” (Yamamoto,1997). According to Gregory, legislative accountability is comprised of the following four features:

- “The first aspect is to check, verify, scrutiny and examine;
- The second refers to criticism and ensure, challenges, questioning and a call to account;
- The third is the imposition of legal or disciplinary sanctions against a person or a body in the office.
- The fourth is the imposition of punitive sanction against a person or body in office” (Gregroy, 1990).

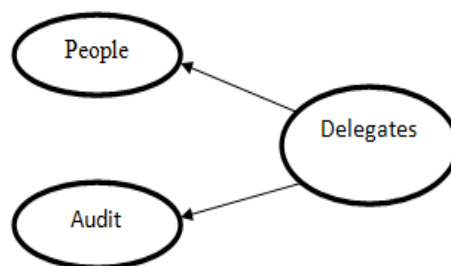
Legislature in generally uses the following two ways for securing accountability: “to oversee the preparation of a given policy (ex-ante oversight) and oversee the execution and implementation of a given policy (ex-post oversight)” (Johnston, 2005). To ensure the accountability of the government for its financial and operational performance is an *ex-post* oversight technique of legislature.

2.3 Models of Accountability

The concept of accountability is not newer at all in academic and governance domain, but it has not had the same meaning in all epoch. In essence, it was explained based on the character of the state in various regimes. For example, in the Athenian State of Greek, it was meant as ‘lawfulness’. Over time, it explained in a direct, simple and comprehensive way. To clarify the gradual meaning of accountability, it is imperative at this stage to discuss the different models of it that have existed.

In the Athenian State, all authority followed from the assembly of the citizens, and officials were bound to submit periodic reports to the office of the Assembly of the citizens, ten times a year, giving an account of their conduct (Day and Klein, 1978). If they failed in this duty they were liable for some kind of punishment. In this society, the financial activities of the officials were audited. The audit was the servant of the Assembly. The model of accountability implied here is basic and straightforward.

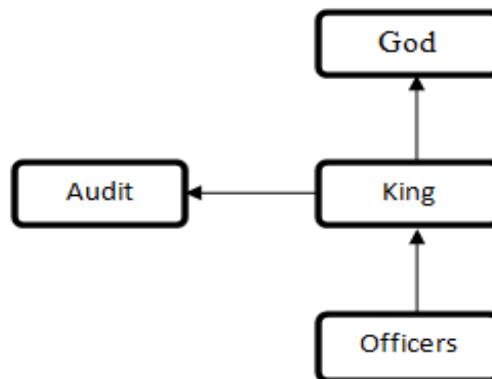
Figure 2.1
Athenian Model of Accountability



(Younis and Mostafa, 2000)

In examining the later *feudal model* of accountability in Europe, we observe that accountability was an assertion that all authority followed from the King, and officials were accountable to him. The King was ultimately accountable to God for his actions (see, Figure 2.2). Fiscal accountability as a concept emerged in such a way of society where the division of labour and specialization-two key aspects of bureaucracy-developed among the officials of the King. So, in England, officials were answerable for their performance as well as for fiscal property.

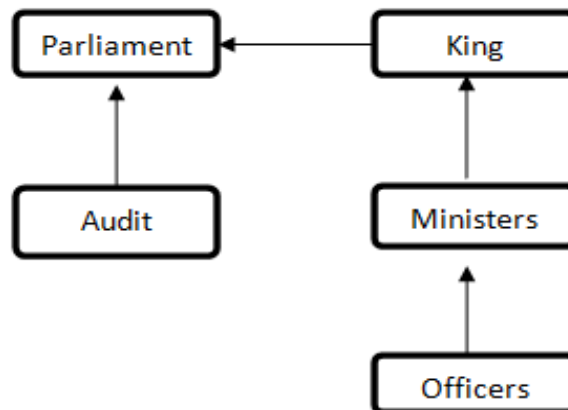
Figure: 2.2
Feudal Model of Accountability



(Younis and Mostafa, 2000)

The transitional model, coming lately, developed the notion that all authority followed from Parliament, not from the sovereign. From the sixteen century onwards, the idea of accountability to Parliament was developed and practised by holding the sovereign and his/her ministers accountable to it (See, Figure 2.3).

Figure: 2.3
Transitional Model of Accountability

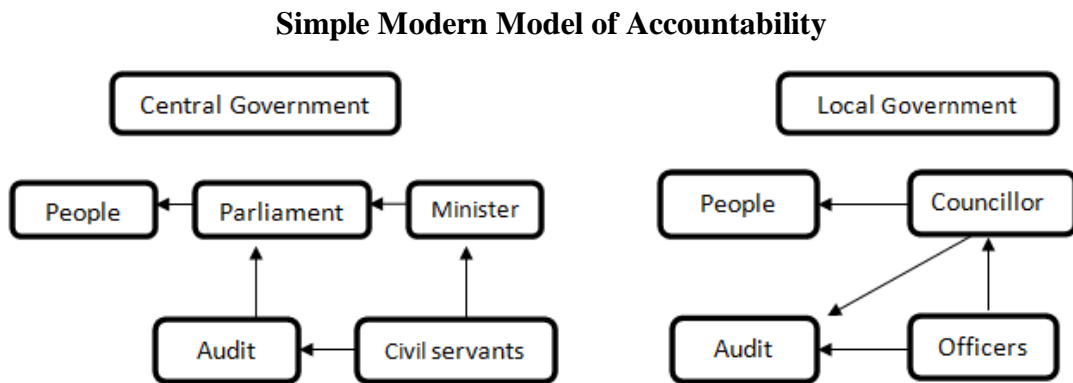


(Younis and Mostafa, 2000)

At this stage, a tug-of-war developed between the executive and the legislature regarding parliamentary control over expenditure, in an attempt to ensure that money was spent legally, without waste or corruption. By the seventeen century, Locke showed by his Contract Theory of Government that accountability was a crucial link in the chain between the executive and the legislature (Locke, 1947). By the nineteenth century, Mill was stressing the need for ministerial accountability through which the executive could be held accountable to the parliament (Mill, 1962).

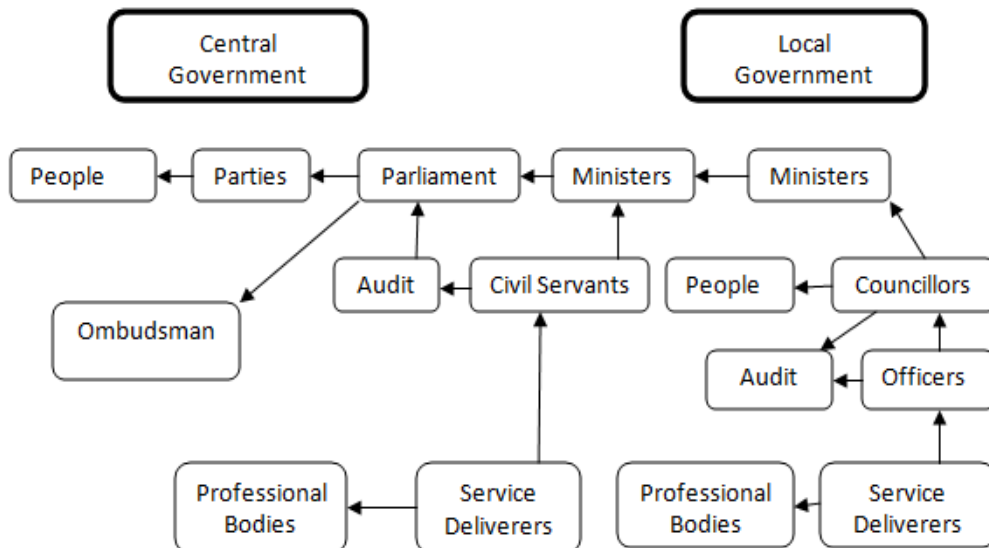
Two forms of the accountability process are seen in the simple modern model of accountability (See, Figure 2.4) for central government and local government. This model shows that all authority follows from the people and the line of accountability travels through civil servants to ministries and ultimately to Parliament, which is accountable to the people at large. Several mechanisms were devised to make governmental bodies/organization accountable both financially and for program performance.

Figure: 2.4



(Younis and Mostafa, 2000)

Figure: 2.5
Complex Modern Model of Accountability



(Younis and Mostafa, 2000)

The simple modern model (See, Figure-2.4) shows that there is as yet no parliamentary accountability at the local level. As the activities of government become ever more complex, it is difficult to accommodate the concept of accountability at a local level, and

more so to establish a link of accountability between central and local government. However, in contemporary society, new links among the various level of government have been forged. As the tax collection state turns into a service delivery state, a hierarchy of administration below that of the civil servant is created. Simultaneously, professional bodies have emerged, as the welfare state also becomes the professional state (see, Figure 2.5). In the ‘Complex modern model’, the link of accountability between central and local government has been established, parliamentary accountability at the central government level is directly linked to the local government system.

2.4 Accountability Through Legislative Committees: Theoretical Aspects

Accountability is considered as the core issue of democratic governance and it makes the government accountable for its every activity. 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). “The main classification of accountability are political, administrative, legal and managerial and these categories of accountability have been overlapping to each other boundaries too” (Romzek and Dubnik, 1987). However, the focal point of this research is concentrated on the aspect of 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, 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 and 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 and Selle, 1995). As “the cultural aspect of political life is somewhat determined by the historical and sociological institutionalism” (Hall and 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 (Thompson, 1990; Hofstede, 2001). 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, 1993) 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 and Olsen, 1984, 1993, 1995, 1996). These determinants are shaped by history (Putnam 1993). The above discussion may be summarized in the following ways:

1. Institutions Shaped Performance Based on Rules and Regulations

It is an inherent tendency of the human being to trim down uncertainty by structuring their environment. By creating structures, uncertainty in human interactions is reduced that allow people to expect certain behaviour from others in a specific situation. As a result, institution emerges with certain rules and regulations and it is considered as "stable, valued, recurring patterns of behaviour"(Huntington, 1968). It defined “as the rules of the game in a society or more formally, are the humanly devised constraints that shape human interaction” (North, 1990). It also includes both official rules, which are open and codified

and informal traditions and conventions. Thus, the set of laws and regulations that shapes up institutions, influence political actions and consequences (Hall, 1986). The performance of the political system is greatly influenced by its institutions as it outlines the entity's personality, authority, behaviour and individual psyche.

2. Institutions as a Legacy of History

The legacy of history denotes the culmination of an institution's characteristic and structure changes over time. It refers to the level and degree of institutionalization of an organization concerning rules and regulations gradually. When these rules and regulations are being embedded substantially in an institution, it becomes easy to measure the behaviour and performance of a certain institution. It also looks at “how choices made about the institutional design of government systems influence the future decision-making of individuals” (Hall and Taylor, 1996).

Based on the above mentioned theoretical assumption, it may be stated as a general law that formal rules and regulations, as well as the historical legacy of an institution, is very important for its integrity, flexibility, rigidity and performance. In this study, the role of PAC to secure financial accountability of government is regarded as the performance of the institution and intended to investigate how PAC as a miniature of parliament in Bangladesh has developed over the years from a holistic perspective. More specifically, to explore to the extent the formal rules, norms, values and customs have been embedded in securing accountability in the parliament of Bangladesh. The following logical deductions can be made concerning the parliament and the role of PAC:

As much as the executive power is decentralized among existing stakeholders irrespective of the system of government; the political system retains the potentiality to be more accountable. Such structural and constitutional design of the process of governance may be able to preserve an arrangement of checks and balance of power in the state machinery. Concerning Bangladesh, the power of the executive should be more decentralized among other organs within the political system.

A vibrant parliament required an effective committee system with due jurisdiction to ensure the government's accountability. The performance of parliament may be investigated based on two aspects: the external and internal aspect. To explore the role of PAC, parliament itself is considered as a vital context because without a strong and effective parliament having proper jurisdiction, the committee may not ensure the

accountability of the government. Parliament as a representative body of the people of all corner of the society, the perspective of the society is being reflected within its activities. So in a democratic domain, various social institutions play a significant role in the effective functioning of the parliament as an external factor. Emphasizing the contextual aspect like social and political as well as the institutional setting of the parliament, the study attempts to identify the factors that have a direct impact on the performance of PAC. Such factors have been dealt with in the following analysis:

Financial accountability of parliament apparently and depends on the proper functioning of various legislative organs especially on the oversight role of concerned financial committees (Public Accounts Committee). The performance of PAC depends on a number issue. “These can be broadly grouped into two categories: Structural and Behavioral factors” (Ahmed, 2001c).

Box: 2.2

Factors Affecting the Role of PAC		
Structural Factors	Behavioural Factors	
	Willingness and Political Commitment	
	Internal Variable	External Variable
<ul style="list-style-type: none"> • Formal legal status (Constitution, Rules of Procedures) • Composition of Committee • Powers of the committee 	<ol style="list-style-type: none"> 1. The social standing of committee members. 2. Early socialization and recruitment in politics. 3. Age and experience. 4. Orientation role, 5. Types of involvement in parliamentary activities. 6. Competence of members to perform their assigned role as a trustee. 	<ol style="list-style-type: none"> 1. Nature of constituency 2. Nature of government’s departments/bureaucracy 3. Political culture

Source: (Ahmed, 2001c)

Structural factors involve the formal-legal status, nature of composition and powers, 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, 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. Behavioural aspects are influenced by some variables: internal and external variables. The internal variable includes the social standing of committee members such as education and occupation, early political socialization and recruitment process, age and experience, their types of involvement in parliamentary business, and their competence to perform assigned duties as a trustee. External variable includes the bureaucratic culture and nature of governance, the nature of the members' constituency and general political culture of a state (Ahmed, 2001c). 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 (Ahmed, 2001c).

A study result of the World Bank Institute (2002) identified some factors through which PAC may work effectively. The factors are:

- Wide range of authority to scrutinize all accounts of government
- The authority to select the issue of investigation without government interference.
- The authority to give directives and to comply it.
- Sufficient research staff and close relation with CAG.
- To maintain an impartial environment in the committee meeting.
- Public access to hearing and openness to mass media.

(Stapenhurst et al., 2005).

Following the above-mentioned mechanism, the role of PAC can be measured based on the below tools:

Ways to Make the Decision

The effectiveness of PAC is mostly dependent on the ways to make a decision. There is a convention in some developed democracies to take PAC decision based on conscious. On the other hand, there are some other parliaments where PAC decisions are made based on majority views. But in emerging democracies, it is a common phenomenon of political disagreements among political parties because of narrow political culture which also reflects in the way of PAC decision. Sometimes, the disagreement turns into peak where the ruling party is reluctant to receive any criticism on valid issues and the opposition cross the limit of norms in showing the protest. The United Kingdom and Australia have been quite successful in defusing partisan disagreements and they set checks and balances model-for example, in United Kingdom-opposition hold the chair but government remain

in the majority; they focus on administration but not a policy; focus on public servants and not ministers that help to work around partisan problems and make it adaptable to varied situations.

In Australia (federal and state parliaments), the Committee chairs-most of whom is government members-place great emphasis on operating in a non-partisan manner and on reaching unanimous agreement about agendas and reports. But unlike in the United Kingdom, the federal PAC in Australia also deals with disputed issues between the executive branch and the legislative auditor. This Committee can select a wide range of issues of public accountability on a non-partisan basis regardless of whether the issue is raised in the Auditor General's Report.

Frequency of Meetings

It is another significant indicator to measure the effective role of PAC. How much meeting is held in every month? The frequency of meetings varies enormously across different countries, and to set a generalized parameter in this regard is impossible. The frequency of the meeting depends on some factors like the amount of reporting produced by the audit institution, resources available to parliament, the willingness of committee members, and the required or acceptable level of investigation. PAC has to ensure that it sets aside sufficient time to do justice to the audit reports tabled and to reach a satisfactory level of scrutiny. However, the PAC in Bangladesh has to deal with a lot of backlog issues and it requires a frequent meeting to resolve this long pending issues.

Transparency and Accessibility in the PAC Meetings

Openness and transparency are one of the uniqueness of democratic governance. In most of the legislatures, PAC hearings are open to the media and the general public. There might be reasons for barring the public in exceptional circumstances, for instances in discussions that relate to a central intelligence agency or highly sensitive defence matters. But, generally, there are few reasonable excuses to prevent open access of the media and the general public to PAC sessions.

Attendance of Members

It is one of the significant indicators for mapping the effective role of the committee. There is no global standard for the attendance of the members but there is a trend in developed democracies. Regular attendance of the members reveals the willingness and commitment of the members to their defined role. The attendance of the members is

influenced by the social standing of the members also. The issue of attendance has especially become problematic when membership between committees overlaps. However, in all committees, poor attendance undermines the efficacy of the work of the PAC. In cases of membership overlap, the coordination of schedules with other committees is essential.

Internal Organization

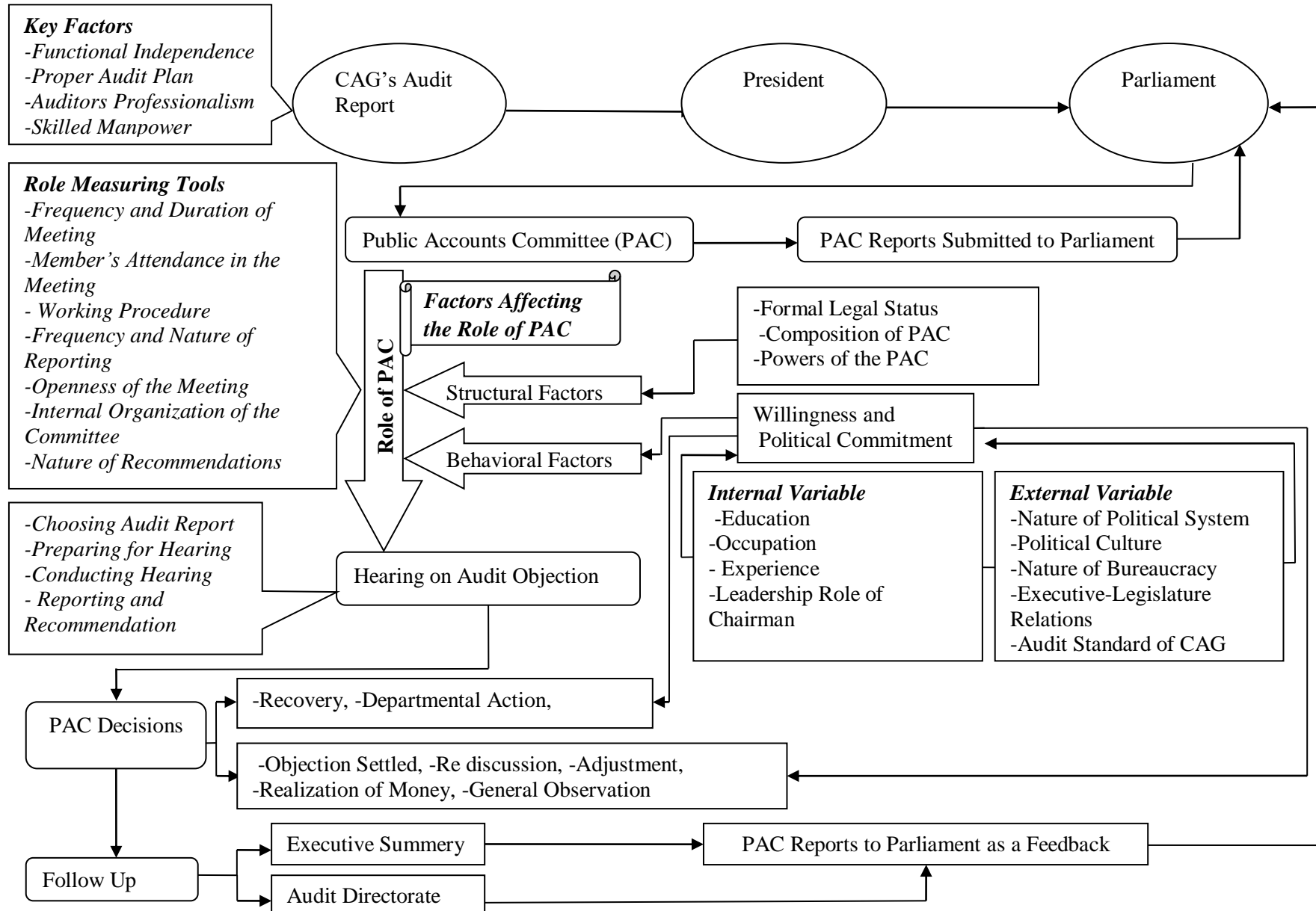
As a financial oversight committee, the PAC faces a heavy workload as it is dealing with the post facto expenditure of the government. As an individual member has limited time and capacity, this might necessitate a division of labour within the PAC. This has often involved the creation of sub-committees. These can either be based on subject areas such as health or defence, in which case they might be more permanent. Or they might be formed in an *ad hoc* manner to address particular issues when they arise. Also, some PACs operate sub-committees to draft a working program that is later discussed and adopted in the main committee. Yet another option is a rapporteur-based system that gives substantial responsibility to individual members of a committee. Whichever method is chosen, it is important that ultimately the final discussion and decision stage remain reserved for the main committee (Commonwealth Parliamentary Association, 2001).

Reporting and Recommendations

Publication of meeting minutes as a form of report and recommendation of PAC is very important to measure its effectiveness. The frequency of reports and the number of directives prove the strength and capacity of the committee. For publication of reports frequently and follow-up the committee recommendations regularly, it is needed sufficient staffs, research wing and logistic support of the committee. The report and deliberation of the committee should be open and accessible to people as well as mass media.

Comprising with the working procedure and aforementioned tools, the operational framework of PAC has been made in the following manner (please see figure-2.6) to understand its role in ensuring government's financial accountability in 8th and 9th parliament of Bangladesh.

Figure-2.6
Analytical Framework of PAC



Conclusion

Accountability is the focal point of good governance. The term “accountability” has been used in this study to hold public officials responsible for accomplishing their assigned task. Besides, financial accountability confirms that public officials follow clear financial rules and regulations in the discharge of financial activity. To explain the issue, Institutional approach has been used as a tool of analysis in this study. There is hardly exist any institutions that can run without the impact of its social and cultural context. Based on the above mentioned theoretical assumption, it may be stated as a general law that formal rules and regulations, as well as the historical legacy of an institution, is very important for its integrity, flexibility, rigidity and performance. In this study, the role of PAC to secure financial accountability of government is regarded as the performance of the institution and intended to investigate how PAC as a miniature of parliament in Bangladesh has developed over the years from a holistic perspective. To examine the role of PAC, some role measurement indicators have been identified like; frequency and duration of the meeting, member’s attendance in the meeting, working procedure, frequency and nature of reporting, the openness of the meeting, the internal organization of the PAC, nature of PAC recommendations etc. Comprising with the working procedure and role measurement indicator and deducing the theoretical assumptions, the operational framework of the study has been made finally.

Chapter-Three

Origin and Development of Public Accounts Committee From
British House of Commons to Bangladesh Jatiya Sangsad

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Introduction

Parliament is an ancient institution of the modern age through which the democratic ethos of a state is manifested. Over the years, it has evolved with its multi-dimensional roles across the world to the aspirations of the people. The origin and growth of parliament have a long history. The Indian subcontinent has also a rich historical record of the growth of parliament. In the past, it was not known as the parliament. In ancient India, the *Vedic* and *Puranic* literature has several references to such similar political institution. The existence of popular Assemblies namely *Sabhas* and *Samitis* were examples of such political institution. These institutions had its generic practice, procedure, norms and values like the Parliament of the modern age.

The Parliament of Bangladesh officially known as *Jatiya Sangsad* (JS) inherits the trend of Westminster system as a part of its colonial legacy. The Parliamentary traditions and its committee system have gradually developed for nearly two centuries during the British rule in India. Formally Bangladesh installed these parliamentary traditions of the Westminster system through its newly formed constitution in 1972.

Democracy is the most popular form of government where parliament plays an important role to articulate and to aggregate the demand of the people. Committee system is one of the considerable creations in the functioning of the elected parliament of democratic states (Hasanuzzaman, 2007b). It becomes now a day a global phenomenon (Shaw, 1997). It performs numerous functions concerning accountability and lawmaking process. The financial overseeing by the parliament is almost as old as the parliament. The PAC as a financial watchdog is enjoying a significant position than others in the parliament across the world because of its desired oversight functions. The historical fact is that it is one of the earliest parliamentary committees which was formed by a resolution in British House of Commons.

This chapter has been designed to explore the historical development of the Public Accounts Committee in Bangladesh since its inception from the British Parliament. The

chapter comprised three sections. First section deals with the historical origin and gradual development of PAC in the British Parliament. The second section includes the Constitutional Development in India during British Colonial Rule and formation of Parliament, its committees and PAC in particular. The third section delineates the working of the PAC under the Pakistan regime and the final section analyzes the inception of PAC in the Parliament of Bangladesh.

3.1 The Origin and Development of PAC in British House of Commons

Committee system is one of the significant additions in the historical evolution of the British House of Commons. It is introduced in the third parliament of Queen Elizabeth rule in Britain in 1571 (Atkinson, 2017) and the first Public Accounts Committee (PAC) as a select committee formally came into existence in 1861 by standing order of the British House of Commons. Regarding the formation of PAC—Professor Peter Hennessy mentioned it as “the queen of the select committees... [which]...by its very existence exerted a cleansing effect in all government departments” (Holding Government to Account, 2007). For the creation of PAC formally, the British Parliament has a long history to keep an eye on the financial matter and even sometimes it took into a war for this issue. Several steps were taken in various regimes to impose control on the financial issue, William Pitt the Younger is one of them who initiated some measures to secure control on it but it was not being able to impose full control on it. The real transform in public finances management started in the second quarter of the nineteenth century. At that time, the Parliamentary control on financial matters was not established fully and it existed for several centuries. Sporadic efforts were initiated by the parliament to set control on financial issues, but it becomes in vain. Since the first quarter of the nineteenth century, the parliament makes the first move for financial control in an organized manner. Henceforth, the office of admiral in Great Britain introduced their accounts showing in actual expenditure which was later followed by the other defence forces (Holding Government to Account, 2007).

There were several committees in the House of Commons in eighteenth and the first quarter of nineteenth centuries, but there was no serious progress to establish a financial committee named PAC. Until in 1857, a group of members within the House of Commons lead by *Sir Francis Baring* raised the issue on the house (Holding Government to Account, 2007). The proposal to set a select committee on public monies was supported by Gladstone and Palmerston, and was set up to inquire into “the Receipt, Issue and Audit of

Public Monies in the Exchequer, the Pay Office, and the Audit Department". The attempt of *Sir Francis Baring* made the background of the reformation of financial management for the subsequent decade and it recommends that all other civil departments shall involve in the same system of appropriation account through which they will submit their account annually to a committee nominated by the Speaker of the House of Commons (Holding Government to Account, 2007).

However, the advancement to implement the recommendation of select committees on monies was not running competently while *Disraeli* holds the position of Chancellor of the Exchequer. But actual progress started in 1861 while William Gladstone moved for his idea with a motion his which paved the way to set the committee of PAC (Holding Government to Account, 2007). The next year (31 March 1862), the House of Commons approved the decision with a Standing Order, which read the following way:

There shall be a standing committee designated "The Committee of Public Accounts"; for the examination of the Accounts showing the appropriation of sums granted by Parliament to meet the Public Expenditure, to consist of nine members, who shall be nominated at the commencement of every session, and of whom five shall be a quorum (Holding Government to Account, 2007).

Following the Standing Order of the House of Commons, the first PAC was formed in 1862 which was chaired by Sir Francis Thornhill Baring from Liberal administration. The names of the Chairman of PAC and their party affiliation since its origin are mentioned on the appendix. (See, Appendix -22).

The PAC in the House of Commons gradually developed its capacity and expanded its area of interest over the last 160 years. During this time, it faced a lot of challenges to work and several initiatives were taken to institutionalize the committee. Among them, the Exchequer and Audit Departments Act was one of the milestones to strengthen PAC which was passed in 1866. By the provision of this act, for the first time, all the departments submitted their appropriation account in a mandatory manner. This Act also creates the provision of the post of comptroller and Auditor General and set up an Exchequer and Audit Department (E& AD) for dealing the appropriation account submitted by various departments. The CAG authorized to keep an eye on the money of public purse to the government from the Bank of England being confirmed that it has been sanctioned by the parliament with due process and used accordingly and to submit the report to the parliament after auditing the annual accounts of all the offices. Thus an

identical accounting system has been introduced in Britain and the first complete report of annual account was submitted to the House of Commons in 1969. (Holding Government to Account, 2007).

Therefore the practice and norms of PAC have been embedded in the House of Commons that existing till today. Based on audit objection, the committee making a query to the officials of concerned public office and by the decade of 1870s, the Treasury appointed an Accounting in every department and mentioned that “wherever it is practicable, the Permanent Heads of Departments [will] render the Appropriation Accounts of grants for the services under their control” (Holding Government to Account, 2007). The Committee submitted its reports on a series of issues based on facts and deliberates its recommendations since its inception. It deliberately keeps away from policy issues but keeps itself limited to interpret its role to financial accountability. Thus, a sustainable accountability structure was introduced through PAC in the House of Commons.

The Committee of Public Accounts in House of Commons comprises of sixteen members. The members are designated at the commencement of every Parliament in a motion conducted by a minister from treasury bench, after discussion with the Opposition. The members are being changed during the Parliament if it is required. If any member is being appointed as a Ministers or front-bench opposition spokesmen, then it required to appoint a new one in his/her replacement. The member’s party proportion is followed like other committees as it exists in the House. There is a very rare instance of divisions among member in the committee. Among sixteen members of the committee, a single-member nominated from the position of the Financial Secretary to the Treasury and conventionally, he does not attend the meeting usually. The chairman of the committee is selected by the committee itself and there is a tradition to choose it from the of the opposition members. The CAG keeps a close relation with PAC and help the committee in several stages of its way of workings and facilitate in the publication of the PAC reports. The PAC organizes more than 60 hearings a year on an average and published a series of reports in an FY. For example, in 2006-07 FY, it made a record by publishing 62 reports (Holding Government to Account, 2007).

3.2 The Development of Parliament and Formation PAC in India with Colonial Experience

The growth of British Parliamentary institutions in India has been gradual. The Royal Charters, Acts of British Parliament and reforms in administration brought about by the colonial rule from time to time had decisively shaped the design of parliamentary institutions in India. Initially, the East India Company used to run its administration based on various Charters issued to this effect from time to time until the coming up of the Regulating Act of 1773 through which the authority of British Parliament imposed on the company. This was also a beginning of the process of administrative centralization under which the three presidencies of Bombay, Madras and Calcutta were administratively brought under the central control. Under this Act, the Governor of Bengal was made Governor-General with a Council of four members and they will be nominated by the Board of Directors of the Company. The council was to decide by the majority and the Governor-General had a 'Casting Vote'. The Legislation by the Executive was under the independent check of the Supreme Court which had a 'Veto' Power and was set up under the Act itself (Tripathi, 2002:10). One significant point that needs to be noted here is that despite the beginning of parliamentary control the major power remained with the Directors of the company.

A major development in the direction of legislative power comes with the passage of Charter Act of 1833. This Act formally ended the rule of the Company. Now the Governor-General and his councillors were styled as 'Governor-General in Council', and a fourth Member, known as 'Law Member' was added (Shimla, 2015:7). The law member according to the Act could sit in the meeting of the Council only when it met for legislative purposes. The adding of the fourth ordinary member in the Council was working as an expert in lawmaking as it was a rudimentary Legislature in India. It was the first faint beginning of the Central Legislature in India (Tripathi, 2002). It is maintained that this had some inherent limitations. One major problem with this arrangement at that time was that it was difficult for the Governor-General in Council sitting in Calcutta to know 'local' problems in other 'Presidencies'.

Hence when the Act of 1853 was passed after the expiry of 20 years of the earlier Act, it initiated an attempt to make a separation between the Executive and Legislative Council and provided for the enlargement of the Governor General-in-Council. According to this Act, the composition of Legislative council was made with twelve members which

include; six legislative members, Chief Justice and one Judge from Calcutta High Court and four members as representatives of the Provincial Governments comprised with for legislation. Six legislative members were styled as Legislative Councilors and debarred from sitting and voting in the Council except at the meetings thereof for making laws and regulations. Legislative meetings were chaired by the Governor-General and in his absence by the Vice-President and in his absence by any senior ordinary member present. The chairperson may exercise his 'Casting Vote' if there raised any situation like equality of Votes. The rules of procedures followed by the Council were indistinguishable to those of the British Parliament. Discussions were oral and the Bills were passed through three stages and were referred to the Select Committees of the Council for scrutiny before final consideration in the House (Kashyap, 1994:27-28; Tripathi, 2002). The Council have the jurisdiction to condemn against the failure of executive and to investigate into on it. But there was very little scope for the Governor-General to appraisal the opinions of Indian people regarding legislative actions because there was no Indian representative in the Council. Therefore, it may mention that it was nothing but an extended hand of the Governor General's Council.

After the Revolt of 1857, the Company rule was ended with the passing of the Government of India Act 1858 which vested all territories of India under the control of Company in her Majesty and thereafter it ruled by and in the name of the Crown acting through the Secretary of state. This act brought the system of Dual Government in India to an end (Shimla, 2015). This Act provides for a Council of India, consisting of fifteen members presided by Secretary of the State who had overriding powers over the decisions of the Council. Though the number of representatives was increased, its powers were curtailed (Tripathi, 2002). The Revolt of 1857 made the colonial ruler realize that one of the main reasons for the widespread outburst of discontent in India was the absence of any link between the 'rulers and the ruled with no Indian member in the Governor-General's Council (Nag, 1978). On the other hand, the Government of Bombay and Madras were also unhappy at the centralization of legislative machinery and loss of their authority. From this backdrop, the British ruler passed the Indian Council Act 1861(Kashyap, 1994). The Indian Council Act of 1861 was very significant in the constitutional development of India as it commenced vital transform at the central and provincial legislature in regards to the legislative process. It initiated a system of legislative devolution in India (Kashyap, 1989). It extended the composition of the central legislature and number of member

increased from 12 to lower limit 15 and upper limit 21. It composed of different category of members: five ordinary members, an extraordinary member and six to twelve additional member. Five members (ordinary) were designated from the Executive Council of Governor-General, the Commander-in-chief was appointed as an extraordinary member and the additional members were designated equally both from official and non-official categories among the Indians. This political inclusion of Indians which was reflected by the British policy through this Act made it more rational to appoint Indians in administration also (Dutta, 1980).

Though the devolution of powers and the associations of additional members was a positive step from the point of growth of legislature, the Act went backwards in curtailing and restricting the legislative powers of the Council in comparison to the council of Governor-General under the Act of 1853(Shimla, 2015). The Act ensured that the Council did not assume the role of miniature Parliament. It was not established like a responsible government with a representative character as prevailed in England. The council was forbidden to transit any business other than the bills introduced which required earlier endorsement of the Governor-General. The Council could not ask a question or ask for information nor could it move resolution and discuss the budget. There was no provision to enquire into grievances and examine the conduct of the executive. Moreover, the Governor-General was empowered to act without his Council in case of emergency and promulgate the ordinance which would have the same force as that of law for six months (Tripathi, 2002; Kashyap, 1994). This Act was passed to enhance the power of the Government (Berriedale, 1922:15). As a result, this Act failed to full fill the desire of Indian people. However, it is needless to mention that the Act laid down the foundation of the constitutional framework which continued until the passage of the Indian Council Act, 1892.

The Indian Council Act of 1861 made the provision to set up Bengal Legislative Assembly in the Bengal province in 1862 and that time there were a few instances to set up representative institution except Europe and North America (Ahmed, N., 2001). Among the five provincial legislatures in India, Bengal legislature was very significant to understand the background of the growth of Parliament and PAC in Bangladesh. There are some certain factors behind this: Firstly, the penetration of the British colonial ruler started from the Bengal subsequently they set their control all over the Indian sub-continent and the colonial rule was circulated based on Bengal province, Secondly, Bengal was

considered as the nucleus of the nationalist movements in India because of the vital role of Bengali leader. Thirdly, Today's Bangladesh was an integral part of Bengal which was known the then as East-Bengal and the parliament of Bangladesh received the norms and practice from the Bengal Legislature as a part of its colonial legacy (Mohiuddin, 2009).

The Bengal Legislature was three-year term Legislative Council for Bengal was established with the Lieutenant Governor as its head. It consisted of twelve members nominated by the Governor. The entire members of the assembly were non-Indian as there were no certain rules for the inclusion of Indians. The functional power and jurisdiction of the provisional assembly were limited. It may not amend the Act made by the central legislature and every bill required prior approval of the Governor to turn it into Act. Moreover, it may not enjoy the voting power on the budget also. So, it was a kind of lame and tame legislature under the Act of 1861.

Under the Indian Council Act-1892, the composition and workings of Imperial and Provincial Legislatures have been changed. The numbers of additional members of native Indians were enlarged by this Act but it did not secure the official majority in the house. The number of additional members was increased from below 6 to 10 in the lower level and below 12 to 16 at the upper level in the Central Legislative Council (Tripathi, 2002). The Act also introduced a system of indirect elections for some additional members by different classes among local bodies, the institution of higher education and trade and commerce associations etc. The council was authorized to discuss the annual budget but it was not empowered to pass a resolution or divide the house. Members have enjoyed the opportunities to ask questions with certain limitations for the first time on executive policies but they were not allowed to ask auxiliary questions or to move resolutions (Tripathi, 2002). Although, the changes introduced in the Act of 1892, the representative character of the council remained restricted. "The executive dominance over the Assembly remained as before and the Council functioned more or less as a Durbar of the Viceroy" (Sikri, 1964). Therefore, the demand of the Congress for the expansion of the Council remained continued and the Indian people were dissatisfied, frustrated and became agitated against the colonial ruler.

In this regard, Lord Curzon, the then Governor-General of India initiated some reform policy to make the British sun radiant in the Indian sky and to make the British position impregnable on the Indian soil as he remarked that he wanted to build the edifice of British rule on 'the rock of granite'(Patnak, 1973). As a part of his reform policy, Lord

Curzon partitioned the Bengal for ensuring effective and efficient administration in 1905. In the farewell function held at Simla in September 1905, Curzon remarked, "If I were asked to sum up my work in a single word, I would say 'efficiency'. That has been our gospel, the keynote of our administration" (Patnak, 1973). Through this partition, the agitation spread out across the Bengal which made bound the government to withdraw such decision in the next 6 years (Chatterji, 1996) and the partition of Bengal was annulled in 1911. The annulments made a no-confidence among Muslims on the colonial ruler and exaggerated the hostility among Hindu-Muslim. In regards to such circumstances, mass excitement becomes more aggravated for the demand of more representation of native Indians in the Provincial Assembly. Meanwhile, the government in England has been changed and liberals formed the government. The newly formed government took the demand of Indians into their cognizance (Sikri, 1964:96) and following the directives of the government, *John Morley*, the Secretary of State of India and Lord Minto, the Viceroy of India initiated the reform measures and formed a committee led by Sir Arundle. Based on the report of the committee, the House of Lords in British Parliament approved the Indian Council Act in February 1909.

This Indian Council's Act 1909, popularly known as *Morley-Minto* reforms, was introduced important changes in the powers, composition and functions of both Imperial as well as Provincial Legislative Councils. The composition of the council enlarged from 16 to 60 excluding the executive councillors who were ex-officio members (ex-officio-7, nominated officials-28, nominated non-official-5 and elected 27) and the number of members in Provincial Council was also made double. The members were elected by some separate groups of electorates such as Muslims, Landlords, Muslim Landlords, Chambers of Commerce or business class and thus the provision for indirect election remained unchanged. Though the Governor-General as the President of the Council had the power to disallow any resolution in the public interest, the right to ask supplementary questions and moving of resolution and recording of Votes thereon was also provided for the first time. Besides, the rules of the Council enlarged the scope of discussion on the budget. The heads of expenditure, as well as revenue, has the right to exercise voting. However, some heads of expenditure were treated as non-vote able. The Legislative Council had been working as per its own rules to conduct its business more or less modelled on the British Parliamentary norms and procedure (Kashyap, 1989).

It seems that the Act of 1909 brought the constitutional changes only in form and not in substance. It has given the right to the representatives to raise additional questions and to forward for motion, yet, it remained inferior to the executive as before (Husain, 1991:6). The introduction of the indirect method of election was another major backdrop of this Act.

Further changes were brought about by the Government of India Act-1919. Under this new Act, the central legislature was reconstituted and consisted of the Governor-General and two Chambers; Council of State (Upper House) and Legislative Assembly (Lower House) with a fixed term of five years and three years respectively. The introduction of bicameralism could be considered as one of the most important developments in the history of the growth of parliamentary institutions in India. The central legislature was made representative. It had the power to make legislation for the whole of British India. Though the Act of 1919 was an advancement over the previous constitutional reforms, it did not change the power of the British parliament or the supremacy of the Governor-General or his council. The central legislature remained merely an advisory body or at best a non-sovereign law-making body (Kashyap, 1989).

One of the important changes brought about the Act of 1919 was the introduction of Diarchy in eight provinces. The subject of administration got classified into 'Central' and 'Provincial' under 'Devolution Rules. The provinces were given responsibilities of carrying out the administration of the specified subjects. Giving the nature of reforms and limited power to the legislature under the Act of 1919, the nationalist leaders and the Indian National Congress were not satisfied. The demand for more reform continued. As a response to the demand for reforms the developments that followed after the Act of 1919, further reforms were proposed through the Government of India Act 1935.

The Government of India Act, 1935 was a significant proposal of constitutional reform that had a visible impact on the constitutional scheme of India. The Federal legislature was composed with two legislative bodies; Council of States (upper chamber) and the House of Assembly (lower chamber). The Council of States was composed of 260 members. The break up was like this: 156 representatives from British India were to be elected by direct election, 6 members were to be nominated by the Governor-General and 104 representatives of Indian states were to be nominated by their rulers. The rest of 10 seats were reserved for different minorities like Anglo Indians and Indian Christians.

Previously, the duration of the Council of States was fixed term of five years, but under this Act, Council of States become an indissoluble body with the provision of a portion of its members (one third) retiring in each tertiary year.

The Federal Assembly or the lower house was composed with a total of 375 members among them 250 members were obliquely elected by the Provincial Legislative Assemblies as representatives of British India and the rest of the 125 members are nominated by the head of the respective Indian States. The duration of the Federal Assembly was extended from three years to five years. The Governor-General was empowered to dissolve it sooner under his discretion and also may extend the term of the Assembly (Kashyap, 1989).

As per provision of the India Act, 1935, the Governor-General was provided with the following powers: Governor-General has jurisdiction to 'summon' and 'prorogue' the legislature and to 'dismiss' the assembly in his 'discretion'. The Bill may not turn into law unless it was assented by him. In addition to that, he could remit a bill to the houses for reconsideration. In case of disagreement, he could call the joint meeting of the two Chambers. Besides, he had some special powers to legislate; he could proclaim rule during the vacation of the parliament to meet the immediate requirements even during the session period he could proclaim ordinance to satisfactory discharge the functions which fell under his discretion and personal judgment. He could even enact statutes called Governor-General's Act for the discharge of his functions required to exercise in his discretion. Moreover, he was also empowered to assume by proclamation all or any power rooted in or exercisable by any institution or authority except the Federal Judiciary (Kashyap, 1989).

Though the Act proposed to introduce many changes, there was hardly anything very substantial to offer to the leaders of the national movement to meet their expectation and demand. One of the bones of contentions has been the enormous power and unaccountable supremacy of the Governor-General. It was hardly curtailed despite the continued demands of the Indian leaders.

As such, the Federal Legislature continued to remain under the dominant power of the Governor-General. Both Federal and Provincial legislatures were also subject to the overriding authority of the British Parliament. The Legislative Assembly and the Council of States set up under the Government of India Act 1919 functioned from 1921-1947. The

Legislature was to some extent made representative, but the executive was not made responsible to it. The members have the right to ask the question, to criticize and to pass legislation but the administration remained under the Governor-General and through him, it was responsible only to the Secretary of State in England (Kashyap, 1989).

The Provincial Assembly elections in India were scheduled in April 1937 as per the mandate of the Government of India Act 1935. Among eleven provinces, the Congress won with a majority in eight provinces including Bengal. In Bengal province, a coalition government was taking oath led by A.K Fazlul Huq which has not emerged as a stable one. Subsequently, the legislature was not functioning effectively because of an unusual situation for the Second World War. After the War, the elections of Provincial Legislature were conducted in 1946 through which Muslim League secured the majority of the seats in Muslim majority constituencies and Indian National Congress secured maximum seats of non-Muslims constituencies (Kashyap, 1989).

The Nationalist Movement was never satisfied with the reforms carried out under the Act of 1919 and that of 1935. There was a constant demand for setting up a Constituent Assembly elected by the people of India to frame their constitution. British Government for the first time considered this demands in what is known as August offer of 1940. The proposal was not accepted by the Indian leaders.

Finally, Cabinet Mission presented a scheme laying down the principles and procedures for framing the future constitution of India on 16th May 1946. They proposed to consider Provincial Legislative Assemblies as constitution-making body as it was elected before this scheme. The composition of the constituent assembly was with 385 members among them 292 members were nominated from eleven Provinces of Governor-General and 93 representatives were from Indian states. One representative from each of the four Commissioners' provinces was to be added.

After the election in August 1946, the constituent Assembly opened on December 9, 1946, in the Central Hall of the Parliament. But later on, other developments took place. When the Indian Independence Act 1947 was passed in the British Parliament, it divided India into two independent dominions known as India and Pakistan respectively. Under the Indian Independence Act, 1947, the legislatures of each of the new dominions were authorized to make their respective laws and constitutions (Khan, 2005).

It is revealed from the political and constitutional development in British India that the legislatures both in Central and Provincial were in an inferior position and dominated by the executive.

As a head of the executive, Governor-General has jurisdiction to call and to dismiss the assembly in his discretion. The Bill may not turn into law unless it was assented by him and even he could forward a bill to the houses for reconsideration. Besides, he had some special powers to legislate; he could proclaim rule during the vacation of the parliament to meet the immediate requirements even during the session period he could proclaim ordinance to satisfactorily discharge the functions which fell under his discretion and personal judgment. He could even enact statutes called Governor-General's Act for the discharge of his functions required to exercise in his discretion. Moreover, he was also empowered to assume by proclamation all or any power rooted in or exercisable by any institution or authority except the Federal Judiciary.

Even the legislature was unable to make debate and to conduct voting on several significant issues like the budget. Some significant changes happened in the structure of legislature through some Acts but overriding power of the Governor-General made it an impotent institution.

3.3 PAC in the Indian Central Legislative Assembly

The PAC was replicated in India from the British House of Commons. The initiative to set up a PAC in the Central Legislature of British India was first originated by the proposal of the Welby Commission in 1896 and the Government of India Act, 1919. But this proposal was not implemented in due time and taking a long time to implement. Subsequently, the PAC was set up in India in 1921 in context of the Montague-Chelmsford Reforms. It was chaired by Sir William Malcolm Hailey. In regards of the installation of PAC in India, W.H. Morris Jones mentioned: "it took the British Parliament a very long time to create this particular device, but it was transplanted quickly to the soil of India's quasi-parliamentary institutions" (Jones, 1957).

The PAC was comprised of 12 members among them, 4 members were nominated by the Governor-General and the remaining 8 members were chosen by the non-official members of the legislative body through exercising the single transferable vote. The Finance Member (Finance Minister) of the Executive Council of Governor-General was appointed as an ex-officio Chairman of the PAC. Since 1937, all the members of the PAC being

elected by its members and the previous nomination system have been eliminated. The meetings of the committee were held before the autumn session of the Assembly. Each year the committee conducted 10-12 of meetings on an average. Every meeting of the PAC was initiated following consultation with the Auditor-General. The office of the Auditor-General was closely working with the committee.

During the hearing of PAC, the representative of the concerned department remained in the meeting in an obligatory manner to defend and clarify the submitted audit objection raised by the audit department. According to the Rules of Business, the PAC had full jurisdiction to call any individual, officials and to see the document of any public office and based on facts that found through hearing, the committee may give directives to recover the amount of money incurred or to adjust the money or to settle the objection and to take departmental action for financial discrepancy against the person/department involved. The PAC in Indian Central legislature dealt on the audit objections and annual appropriation of the entire department except for military accounts. However, the PAC formed a subcommittee in 1925 to look into the military account led by the finance minister of the Executive Council.

3.4 PAC in the Bengal Legislature in British India

Bengal Legislative Council was established through the Indian Council Act of 1861 in the then Bengal province, which was more than a century later of British colonial rule in India. The Bengal Legislature was the ultimate effect of the sequence of constitutional developments since the Indian Council Act, 1861 to the Government of India Act, 1935 through which the Indian states were bestowed with constitutional assemblies. Bengal Legislature was composed with the provision of Government of India Act 1935 as bicameral with two legislative bodies: Bengal Legislative Council (upper house) and Bengal Legislative Assembly (Lower House). The first Bengal Legislature election was held in 1937 through which it achieved full representative character by the mandate of the people of Bengal.

Bengal legislative council was set up of some committees for their legislative functions particularly to examine bills. The Bengal Tenancy Bill of 1885 is one of significant example for the functioning of the committee (Hasanuzzaman, 2007b). Based on its functions and nature, the committees were set up in the Bengal Legislative Assembly may

classify into four categories: Committee of the Whole House, Select Committee, Finance Committee and Public Accounts Committee.

The maiden journey of PAC in the Bengal Legislative Assembly was started since 1923. It comprised of 12 members, among them, 8 members were selected from the non-official category and rest of 4 members were appointed by the Governor-General. The Finance Member of the Executive Council, an ex-officio was appointed as a chairman of the PAC by virtue of his position and he enjoyed the right to exercise a casting vote if it raised any equilibrium situation. The PAC was dealt only with the annual accounts issues of the Government of Bengal. It remained vigilant to control and to check the public expenditure to be satisfied whether it has been done as per the regulation and its outcome has been achieved dully. Like the PAC in Indian Central Legislative Assembly, it had its required jurisdiction to call any individual, officials and to see the document of any public office. Based on findings, the committee may give directives to recover the amount of money incurred or to adjust the money or to settle the objection and to take departmental action for any financial discrepancy or violation of regulations against the person/department involved.

3.5 PAC in the East Pakistan Legislative Assembly (1947-58)

Pakistan emerged as an Independent State by the Indian Independence Act of 1947, which was passed in British Parliament. It divided India into two independent dominions known as India and Pakistan respectively. Since its emergence, the newly formed state of Pakistan was federal which was composed with East Pakistan and West Pakistan, two ditched territorial units. After independence, East Pakistan constituted its first Legislative Assembly with the existing Constituent assemblies as per the provision of the Indian Independence Act of 1947.

Before the first general election of Pakistan in 1954, Pakistan has been governed by the Governor-General with quasi authoritarian rule. Since 1958, it witnessed long military rule for a considerable duration in its turmoil political history. Ahead of the declaration of military rule in Pakistan, the province of East Pakistan had its two functional legislative assemblies. The duration of the first Legislative Assembly was from 1947 to March 1954 and the second one was from March 1954 to October 1958. East Pakistan Legislative Assembly inherited the parliamentary practice, norms and committee setup from the Bengal Legislative Assembly as per the provision of the Government of India Act 1935.

Two types of committees were working in the East Pakistan Legislative Assembly: select committees and the standing committees (Chowdhury, 1980). The select committees in the Assembly were formed to examine and report on particular bills. Motions for the formation of such committees started with the proposed names of members could be moved by movers of the bills or other members after the first reading, and they came into existence with the acceptance of such motion by the acceptance of the House. Such committees were provisional and their jurisdictions were restricted to the consideration and reporting on particular bills (Chowdhury, 1980). On the other hand, standing committees include House committee, Committee on petitions, Committee on Privileges, Accommodation Committee and Public Accounts Committee. These standing committees nominated by the Speaker or elected by the assembly for fixed terms (Chowdhury, 1980). The PAC as a standing committee was formed for every calendar year by the assembly with 9 members with the Finance Minister by his position (Chowdhury, 1980). The PAC members were elected every year by the legislature with a single transferable vote following the proportional representation in the house. The committee may elect its chairperson among its members through a ballot (Chowdhury, 1980). PAC provided an important instrument of control by the legislature over the executive. The prime functions of the PAC were to examine the annual accounts of the public offices in East Pakistan following the audit report of the Auditor-General and to report it on the Assembly (Chowdhury, 1980). Like the PAC in Bengal Legislative Assembly, it had its required jurisdiction to call any individual, officials and to see the document of any public office. Based on findings, the committee may give directives to recover the amount of money incurred or to adjust the money or to settle the objection and to take departmental action for any financial discrepancy or violation of regulations against the person/department involved.

Considering its jurisdictions, it would appear a prospective and authoritative surveillance mechanism of the assembly to check on the government's expenditure but it remained in virtually inactive. Following are the causes for being nonfunctional of the committee: The audit report was not submitted by the audit office to the assembly in time; the audit report for the year of 1947-1948 was laid before the assembly as late as the budget session of 1953 (Chowdhury, 1980). There was dissatisfaction in the House, mainly voiced by the opposition, over the delay and on one occasion the leader of the opposition refused to cooperate with the chief whip on the matter of filling vacancies in the Committee in 1952

for the simple reason that there was no use of nominating a member from my party for the Public Accounts Committee (Chowdhury, 1980). Explaining the delay the Chief Minister who also held the portfolio of finance, pointed the finger to the Audit office and mentioned that they did not present any audit report to PAC since 1947(Chowdhury, 1980). Besides, the meetings of the committee were not held frequently. The audit report which was finally placed in the House in February 1953 did not receive the immediate and earnest attention of the Committee which it deserved (Chowdhury, 1980). When attention was drawn on the floor in August 1953 that the PAC had not yet been convened for a meeting, the finance minister announced-in what must certainly be regarded a mockery to the legislature that he proposed to call a meeting of Committee during the current session, for it was admittedly the last session of the assembly before dissolution (Chowdhury, 1980). The accounts and audit reports thereon for the years 1948-49, 1949-50, 1950-51 were placed before the second assembly at its first regular session in September 1956. In reply to a question in the assembly in June 1958, it was stated that the PAC met on 9 occasions during August and December 1957 and examined the public account of the province up to the year 1951-52 and that the report was under preparation. However, it was subsequently pointed out that the PAC had not disposed of a single audit report. It was also mentioned that in fact, the PAC had met only twice during the eleven years from 1947-1958 (Chowdhury, 1980).

Under the martial law administration, the Governor appointed an ad-hoc PAC that examined the accounts and audit reports of the years 1947 (post-independence)-1948 to 1953-54. The PAC criticized various government departments in fairly strong terms for irregularities and lack of proper control of expenditure. Defective control over expenditure was the main theme of the criticism (Chowdhury, 1980). The committee found that by far the most important single factor responsible for the unsatisfactory state of affairs was the unwillingness and the indifference attitude regarding the importance of accounts matters amongst the Secretaries of the Provincial Government and Head of Departments. Among the other factors mentioned were the lack of adequate trained account staff at various levels in all the Departments and the unsatisfactory working of the Provincial treasuries (Chowdhury, 1980). The fact remained however that the findings and recommendations over the accounts and audit reports of the years 1947-48 to 1953-54 came practically more than ten years later, prepared by an ad-hoc committee of the government.

The functioning of the legislature as a whole in East Pakistan Legislature during 1947-56 exposes some shortage. The legislature had a fragile organizational existence both structurally and culturally and being abortive to develop a strong self-regulating nature. During 1947-54, the Muslim League government in power appears to have an obedient and sluggish legislature that could be easily disregarded and simply guided. The speaker also being in vain to uphold his impartiality to conduct the house in both the legislature. Disintegration among political parties, ministerial unsteadiness and the examples of suspension of parliamentary government during 1954-58 disallowed the legislature to obtain a strong and dynamic existence.

Having lots of problems mentioned above in the newly formed legislature in East Pakistan, the initiatives were taken to build the institutions. Parliamentary committees including PAC were setup dully. The effort to keep an eye on the expenditure of public offices and to take necessary action against financial discrepancy was started. It looks at the annual appropriation and audit reports of the years 1947-48 to 1952-53, laid before the legislature somewhat later that would have been considered desirable, the PAC presented its reports on the last three years to the House in 1957. Relatively, the performance of PAC in the second Assembly (1954-58) seems more effective in terms of its meetings and examining audit reports. For example, from August to December 1957, it convened 9 meetings and scrutinized audit reports from 1951-52 FY.

3.6 Formation of PAC in Independent Bangladesh

As in other new states, the major post-liberation priority in Bangladesh was the establishment of a new political system (Jahan, 2005: 98). The subsequent year of Independence, Bangladesh achieved significant progress to set a steady political order and even carry out an enduring political roadmap for building institution (Jahan, 1973). A Constituent Assembly was formed in March 1972 through a Presidential Ordinance known as the 'Bangladesh Constituent Assembly Order' to make a new constitution. It comprised with the representatives of the former National Assembly of Pakistan and East Pakistan Legislative Assembly who were elected from the then East Pakistan between December 1970 and March 1971 (Choudhury.D, 1994). It conceived as a sovereign body and made responsible to frame the constitution of the Peoples' Republic of Bangladesh. It set up a constitutional draft committee at the beginning of its meeting and they worked relentlessly to frame the constitution for the next nine-month. The formulation of a new constitution being completed within stipulated time and it becomes effective from the first victory day

on 16 December 1972. It installed the Westminster model as a system of governance. The constitution entrusted the authority to make entire law of the Republic to the parliament. The constitution-makers of Bangladesh incorporated devices and mechanisms through which the JS would be able to fulfil its assigned tasks. One of those devices was the incorporation of provisions to set up committees in the parliament. The growing intricacy of modern government forced the legislature to leave matters of policy formulation in the hands of the executive and be satisfied with its role to review, examine, criticize, modify, adapt, and on occasion to reject the proposal (Silk and Rodhri, 1982) but due to time constraints, as well as the pressure of the work, made these tasks quite formidable. As such context, the modern-day innovation of a committee system is considered to be valuable concerning its 'inquisitorial functions' (Choudhury.D, 1994).

Keeping the importance of the committee system in mind and inspired by the golden vision of establishing an effective parliament, Article 76(1) and (2) were incorporated in the constitution. These articles stipulated that during the beginning of each session, parliament would set up standing committees of which the most prominent ones would be "(1) a Public Accounts Committee (PAC); (2) a Committee of Privileges; (3) other such standing committees as the Rules of Procedures of Parliament require to examine (i) draft bills and other legislative proposals;(ii) review enforcement of laws; (iii) handle those matters referred to parliament; (iv) investigate or inquire into the activities or administration of the ministries and to furnish information" (GPRB, 1996). Another familiar device incorporated in the constitution to scrutinize the executive is the "Office of the Comptroller and Auditor-General (OCAG)" (GPRB, 1996). The provision of the Constitution of Bangladesh (Article 127) specified "the office of a Comptroller and Auditor-General (CAG) would audit all expenditures of the government and relay the reports of public accounts to the President to be laid before Parliament" (GPRB, 1996). The terms and conditions of his office were set to ensure the independence and impartiality of such an office.

According to the new constitution, Sheikh Mujibur Rahman, father of the nation and founder of independent Bangladesh and Prime Minister of that time, true to his pledge, held the first general election of Bangladesh on 7 March 1973 and got a fresh mandate to rule the country for the next five years (Schendel, 2009). Following the election of 1973, in the first parliament, almost all the committees were appointed in the first session except Petition Committee (Choudhury.D, 1994). As a tool of financial oversight, PAC was

appointed on April 7, 1973, on the first session which was chaired by Qazi Jahirul Qayum the then Member of Parliament. Thus, the PAC as a means to secure financial accountability was introduced in Bangladesh parliament and it had been working as per its constitutional mandate. The office of the CAG closely works with PAC according to its terms of reference. The structure, functions and gradual development of the PAC in Bangladesh and its role on the subsequent parliament has been discussed in details in the forthcoming chapters.

Conclusion

This chapter has analyzed the origin and development of PAC from the British House of Commons to Bangladesh Jatiya Sangsad. Transparency and accountability is a kind of beauty in democracy. PAC has been created in the British House of Commons in 1857 with the hope to keep an eye on the expenditure of public money and to ensure accountability for that expenditure. The Committee came into being in effect in 1861 and subsequently replicated to other democratic states and working till date to scrutiny the expenditure from the public purse. Bangladesh inherits the parliamentary tradition and its committee system from the former Bengal legislature in British India and subsequently from the East Pakistan Legislative Assembly during Pakistan regimes. Over time, the functions of the committee have extended across the globe according to the wider role of the parliament. The role of the PAC has also been changed as the financial activities of the state are increasing for the welfare of the people. The nature of its way of working has been evolved also. Today, it is considered as the most significant committee of the parliament around the democratic world.

Chapter-Four

Public Accounts Committee in Bangladesh (1973-2001)

Chapter-Four

Public Accounts Committee in Bangladesh (1973-2001)

Introduction

Bangladesh emerged as a sovereign and independent state in 1971. Following the year of the Independence, Bangladesh achieved considerable progress to set a steady political order and even carry out an enduring political roadmap for building institution by the leadership of Bangabandhu Sheikh Mujibur Rahman, the founder of Bangladesh and father of the nation (Jahan, 1973). He installed all the apparatus of the British model of Parliamentary Democracy in the newly formed constitution of Bangladesh. Subsequently, Parliamentary 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. Due to such political Changes, parliamentary democracy in the country during the period of 1973-1991 faced serious obstacles in fulfilling the functions of the institution (Ahmed.N, 2013). Although the restoration of parliamentary democracy in 1991 has led to change in the formal arrangements of the institution, consensus-building and policy-making activities may not achieve the desired level to ensure proper governance of the nation.

Over the years, the parliament in Bangladesh emerged as merely a law approving body having little to do with the public policy process of the government. Moreover, the combination of informal norms and formal rules has driven the activities of the Members of the Parliament (MPs), and pervasiveness of such practices was largely prompted by social profiles of the law-makers and their political affiliations. This has affected not only legislative activities but also parliamentary oversight functions. Such arrangements have led to declining control over the executive in a manner that may be identified as a cardinal deviation from its glorious expectation. This chapter deals with the legal aspect, composition, and modus operandi of PAC and the role of PAC to ensure financial accountability in various parliaments of Bangladesh since 1973-2001.

4.1 PAC in the Parliament of Bangladesh: Legal Aspect

Committee system emerged as a universal feature of a modern parliament. “The growth of committees is essentially a global phenomenon” (Shaw, 1997). It has sanctioned authority by the parliament to perform numerous functions involving with the lawmaking and surveillance activities. The legal aspect of Committee System 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 and these include Bangladesh, Antigua and Barbuda, the Cook Islands, Kiribati, Seychelles, St. Vincent and the Grenadines, Trinidad and Tobago, and Zambia (Stapenhurst et al., 2012). There are some other countries (U.K, Canada, Guyana, India, Jamaica, Malta, Tanzania, and Uganda) where PAC is set up by the standing orders of their respective parliament (Stapenhurst et al., 2012). However, PAC has been institutionalized in Australia by an act of parliament (Stapenhurst et al., 2012).

The authority of the Parliamentary Committee System in Bangladesh derived from the specific provision of the constitution and the committee related regulations of RoP. The terms of reference, composition, and functions of the committees in Bangladesh Parliament are regulated by the constitutional measures (Article 76), regulation of RoP (Rules 187-266), parliamentary convention, and ruling of the Speaker. Parliament is thus authorized by the constitution “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” (GPRB, 1996). The constitution also provides for the appointment of additional committees for the following purposes: considering bills; examining legislative proposals; reviewing performances of the departments; and recommending necessary measures for the enactment of laws (Hasanuzzaman, 2007). The parliamentary committees are generally classified into the following category: “ministerial committees; committees on finance and Audit; other standing committee and special committees for a special purpose” (Hasanuzzaman, 2007, p.41). Among the above-mentioned category, PAC is a very important committee that works as a legislative watchdog to secure the financial responsibility of the government.

The Rules mentioned in the RoP through which the committees are regulated may be categorized on the following two aspects:

- General Rules for all committee.
- Specific Rules for a specific committee.

General Rules (Rules, 187-216) are applicable for all the committees commonly such as the appointment of the committee, term of office, the ways of taking decisions, the procedure that should follow to arrange a meeting and the procedure to probing the testimony (BJS, 2007a). Conversely, Specific Rules (Rules, 219-266) for specific committees also mentioned the composition, function of the specific committee, the procedure, etc. However, the rules also mentioned, “except for matters for which special provision is made in the rules relating to any particular committee, the general rules in this chapter shall apply to all committees; and in so far as any provision in the special provisions relating to a committee is inconsistent with the general rules, the formal rules shall prevail” (BJS, Rules, 217:2007a, p.91). The above-mentioned provisions of RoP also revealed that there is a similarity with the rules for regulating the committee of Indian Parliament. Kaul and Shakhder mentioned in that context, “There are three sets of rules relating to parliamentary committees: ‘General Rules, which eligible to all the committees, ‘Specific Rules’ which makes special provisions for particular committees; and ‘Internal Rules’, which regulate the internal procedure of each parliamentary committee” ”(Kaul and Shakhder, 2009,p.656). “Internal Rules are made by committees themselves with the approval of the Speaker and are in the nature of the detailed working procedure and are framed in conformity with provisions of the ‘Rules’ and ‘Directions’ ”(Kaul and Shakhder, 2009, p.656). According to the provisions of RoP in the parliament of Bangladesh, the PAC belongs to the category of a specific committee. Therefore, the specific rules mentioned in the RoP (rules, 233-234) for the Standing Committee on Public Accounts, the general rules(Rules, 187-216) for all the committees for common issues and the constitutional provisions (Article 76) are the formal legal basis of PAC. Besides, PAC holds the inherent power and carrying significance as it is the first referred committee in the constitution by its generic name ‘Public Accounts Committee’.

4.2 Composition of PAC

Parliaments across the globe appoint diverse forms of committees following their multifarious functions and needs. Based on the nature of formation: permanent or ad hoc, the committees usually appointed by the Parliament of Bangladesh may group on three different types: Standing Committees, Select Committees and Special Committees (Ahmed, 2002). Comparatively, Standing committees are enduring in nature as it is usually constituted for the duration of the parliament. Special and Select committees are disbanded when its objectives are being achieved and these are appointed as an *ad hoc*

committee. Standing committees may be categorized on the following way: Departmentally-related Parliamentary Committee (DPC)/Standing Committees on Ministries (SCM), Financial Committees, House Committees and Examining Committees (Ahmed, 2002). Among several standing committees, PAC is a very important financial committee for ensuring financial accountability. It is generally known as a “legislative standing committee of the lower chamber of parliament across the globe excluding Australia and India where it is known as a bicameral committee” (Stapenhurst et al., 2012, p.5).

The formation of PAC and the appointment of its members in Bangladesh Jatiya Sangsad started with a motion of the parliament (BJS, Rules, 188: 2007a). The Leader of the parliament or any other MP in favour of him/her may propose the name of a parliamentary committee in the House. Usually, the proposal submitted in the house regarding the formation/ re-structuring the committee, it is passed unanimously, and no one opposes it. In this stage, there is no scope to debate on it (Haque, 2001). But if any objection rises from opposition party/group or person, the issue becomes settled with formal discussion among the Chief Whip and Opposition Chief Whip and if it is required to restructure the committee, it is done later in the House (Haque, 2001). To be appointed as a member of PAC, the member should have the willingness and free from any kind of conflict of interest. According to RoP, “No member shall be appointed to a committee who has a personal, pecuniary or direct interest in any matter which may be considered by that committee. Nor shall a member be appointed to a committee if he is not willing to serve on it” (BJS, Rules, 188: 2007a, p.84). The proposer should be confirmed about the eagerness of the proposed member whether he agreed to work on that particular committee. (BJS, Rules, 188: 2007a). “The vacancies in a committee shall be filled by appointment by the parliament on a motion made, and any member appointed, to fill such vacancy shall hold office for the unexpired portion of the term for which the member in whose place he is appointed, would have normally held office” (BJS, Rules, 188: 2007a, p.85).

The PAC is composed “of not more than fifteen members by the house. Minister will not be appointed as a member of the committee. If a member of PAC is appointed as a Minister, he/she will be no longer member of the committee from the date of such appointment” (BJS, Rules, 234:2007a, p.96). Usually, the appointment of the members of different committees in Bangladesh is given based on proportional representation of

political parties in parliament (Ahmed, 2002). Bangladesh has generally followed a majoritarian policy in distributing the chairs of different committees. PAC is not exceptional from that tradition. However, there is an exception in the second and fourth parliament to appoint the chairperson of PAC from the opposition party (Ahmed, 2002). Most of the legislatures designed according to the British model conventionally follow the majoritarian principle. Two major exceptions within the majoritarian category are Britain and India where the chairmanship of the committees is assigned to different political parties based on their strength in House. However, in both the cases of India and Britain, the chairman of the PAC is appointed traditionally from the of the opposition members. In Britain, the chairmanship of some select committees including PAC was allocated from the opposition based on the argument that the opposition leaders would be hard-pressed to denounce these committees as tools of the government when fellow party members were charging them (Jogerst, 2003). Most of the parliaments in consensual democracies have also adopted the proportional system for allocating the chairs of different committees. In practice, the proportional system is likely to be more functional and advantageous than those of the majoritarian system. 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 (Jogerst, 2003). 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, p.6).

4.3 Sitting of the PAC Meeting

The sitting of all the committees in BJS including PAC is regulated by the General Rules for regulating the committees mentioned in the RoP. According to the rules, “the sitting of the committee shall be held on such days and such hour as the chairman of the committee may fix. If the chairman of the committee is not readily available, the secretary may fix the date and time of a sitting of meeting” (BJS, Rules, 197: 2007a, p.86). Usually, the meeting of the PAC is convened inside the area of the parliament building. However, if any circumstance arouses to shift the venue of meeting outside the parliament building, the issue shall be given in cognizance of the Speaker and will be finalized according to the direction (BJS, Rules, 200: 2007a). “The committee may sit whilst the parliament is in session provided that on a division being called in the House the Chairman of the

Committee shall suspend the proceeding in the Committee for such time as will in his opinion enables the members to vote in a division” (BJS, Rules, 198:2007a, p.87). Meetings and hearings of the PAC are held in privately which is not unwrap. However, the committee may arrange press release time to time to inform the update of its workings to media and people. “All persons other than members of the Committee and officers of the Parliament Secretariat shall withdraw whenever the Committee is deliberating” (BJS, Rules, 201: 2007a, p.87). The CAG or his representative must attend the meeting to explain the audit issue. If the committee may think it necessary to call the representative of the respective department, he must present there. The PAC may seek assistance and opinion from any specialist/professional from their respective field if they required. According to the RoP, the PAC has jurisdiction to set up one or more Sub-Committees for the specific purpose providing with its terms of reference a duration. It will work according to its terms of reference (BJS, Rules, 196:2007a).

4.4 The Power and Jurisdiction of PAC

The committee has the authority to call any individual, documents and proceedings if it seems relevant for the hearing of the committee. The document submitted before the committee cannot be quieted or amended without the approval of the PAC. The constitution authorizes the legislature to provide the power to committees to ensure the presence of the witness, administering them on oath, declaration or otherwise; for convincing the fact of the documents. The members of the committee may enjoy an exemption for their activities, especially to criticize or to take action against any person or department. Moreover, the activities of a committee member or the Member of Parliament in the house may not subject to the jurisdiction of any court for the exercise of any of his power. The parliamentary committees in Bangladesh formally enjoy an important status and extensive functional powers to discharge its duties.

4.5 The Functions of the PAC

The rule-233 of ROP specifically mentioned the function of the PAC. It mentioned, “there shall be a committee on public accounts for the examination of the 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 an institution, the committee shall report to parliament with recommendations of remedial measures” (BJS, Rules, 233(1):2007a, p.95) The committee is not concerned with the

policy, but it points out whether there has been extravagance or waste in carrying out that policy. The committee has to be convinced itself “in examining the Appropriation Accounts of the Government and reports of the CAG thereon:

- a. 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;
- b. That the expenditure conforms to the authority which governs it;
- c. That every re-appropriation has been made following the provisions made in this behalf under rules framed by the competent authority” (BJS, Rules, 233(2): 2007a, p.96).

It shall also be the duty of the committee:

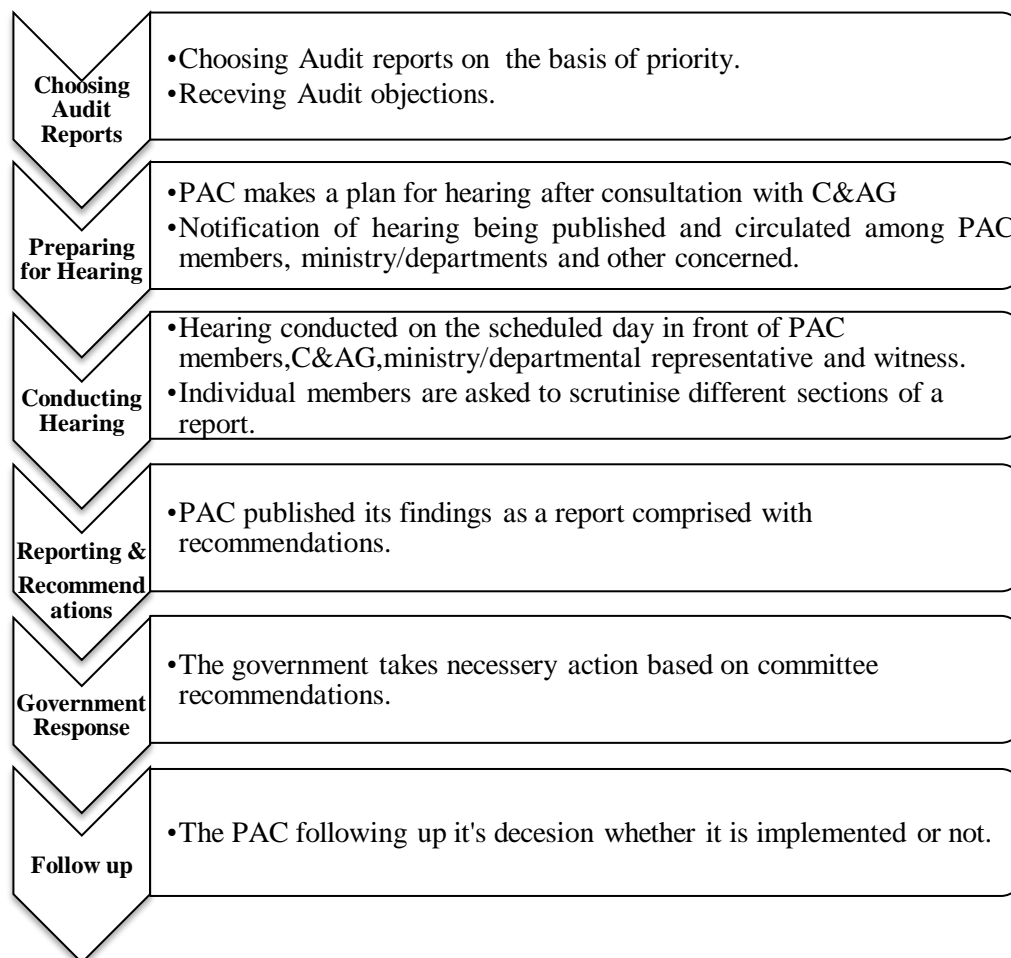
- a. “To examine the statements of accounts showing the income and expenditure of the state corporations, trading and manufacturing schemes, concerns and projects together with the balance-sheets and statements of profit and loss accounts which the president may have required to be prepared or are prepared 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;
- 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” (BJS, Rules, 233(3): 2007a, p.96).

“If any sum of money is spent on any service during a financial year in excess of the amount granted by the parliament for that purpose, the committee may examine concerning the facts of each case the situation leading to such excess and make appropriate recommendations as deemed necessary” (BJS, Rules, 233(4): 2007a,p. 96).

4.6 Working Procedure of PAC

The working procedures of PAC started through accepting and choosing the report from CAG. Later, PAC makes a plan for meeting with the consultation of CAG and circulates notice mentioning the date, time and venue among members and other concerned. The representative of concerned ministry/department and officials of CAG office remain present in an obligatory manner to refute or clarify the objections in the meeting. If the issues are considered very significant, the PAC may call the witnesses to verify the matter. Following the hearing, the PAC published its report with its recommendations. Finally, the committee waits for the response of concerned ministry/department. The process usually follows the sequence mentioned in the Box-4.1.

Box-4.1
Working Procedure of PAC



The committee does not have any formal mechanism to follow up on the implementation status of its recommendation. The PAC in its overseeing process, examine and question on economy, efficiency and effectiveness, depending on the nature of issues submitted by the audit report and summons and interrogates the administrative head of government ministries. No Minister is invited to the PAC meeting. PAC is not dealing with the policy-related issue or deniability of particular policy; rather it examines the competence and efficiency in the implementation of the policy. The PAC submitted its report to the House for its consideration. The discussion on the reports is not held on the floor because these are unanimous recommendations of a parliamentary committee in which all the major parties of the parliament are represented. Parliament secretariat provides logistic and administrative support through Committee Support Wing in carrying out PAC function. The workings procedure of the committee ended with the decisions like general guidance, acceptance, recovery, adjustment, writing off and departmental action.

4.7 Role of PAC in the First Parliament (1973-1975)

The first general election in Bangladesh was held at 7 March 1973 and Bangabandhu Sheikh Mujibur Rahman led AL got a fresh mandate to rule the country for the next five years. At the outset, the country seemed to be on the right track as far as the institutionalization of democratic order and the strengthening of parliament as an institution was concerned (Choudhury.D, 1994). The constitution-makers of Bangladesh incorporated devices and mechanisms through which the *Jatiya Sangsad* would be able to fulfil its assigned tasks. One of those devices was the incorporation of provision to set up a committee system in parliament. The first parliament set up only seven standing committees, a few Select Committees to pass some laws in its tenure and PAC was one of the significant committees among them. Almost all the committees appointed in the first session of the first parliament except Petition Committee (Choudhury.D, 1994).

As a tool of financial oversight, PAC was appointed on April 7, 1973, on the first session of the first parliament which was chaired by Qazi Jahirul Qayyum the then Member of Parliament from government party. However, the committee did not have any significant influence in terms of its oversight activities. The committee meets only three times (26 January 1974, 2 February 1974 and 7 February 1974) throughout the first *Jatiya Sangsad* (Choudhury.D, 1994). The nature of the issues discussed in the committee was not much important. In its first meeting, the PAC decided that it might ask for any financial matter where it deems doubt irrespective of the pre-liberation or post-liberation period. While in

the second meeting, it stated that C& AG should be given more powers to operate its audit activities. In its third meeting, The PAC decided that the officer above the rank of joint secretary of the ministry of finance would be allowed to attend its meetings (Ahmed, 2000a). It seems that the PAC consulted with the C&AG and discussed its *modus operandi*.

The PAC did not publish and submitted any report in the first parliament. It was assumed amidst great fanfare and expectation that the long-cherished democracy would be institutionalized in Bangladesh by this parliament as it was the first democratically elected parliament after independence (Choudhury.D, 1994). But subsequent action of the government belied such hope (Khan.M.M, 2006). The JS failed to exercise its financial control over the executive through PAC. There were several reasons for it.

Table: 4.1
Basic Facts of PAC in the First Parliament, 1973

Events	Date and Issue
Date of Election	March 7, 1973
Date of the first sitting of Parliament	April 7, 1973
Formation of PAC	April 7, 1973
Delay to Appointment PAC after the first sitting of the House	The very first day of its first session
PAC first meeting	26 January 1974
PAC first meeting after the first session of Parliament	9 months, 2 weeks, 5 days
Number of the meetings held	3
Number of Subcommittees formed	0
Number of Subcommittees meeting held	0
Number of reports published	0
Total number of Committee member	11
Opposition Member in the Committee	1

Source: (Bhuyan, 1999, Choudhury.D, 1994).

The CAG of Bangladesh was not being responsible to the parliament rather he was responsible to the president (Choudhury.D, 1994). Not only that, the chairmanship of such an important committee like PAC also went to the Treasury Bench member. It is to be mentioned here that both in Britain and India, by convention, the PAC is chaired by a senior Opposition MP (Stapenhurst et al., 2012). Thus, the first parliament remained mostly ineffective in terms of using its legislative and oversight tools.

There were two factors which were making the parliament ineffective mostly (Choudhury.D, 1994). First, AL won 293 seats out of a total of 300. This massive victory denied making an effective, organized and meaningful opposition to the government in the parliament. In the strict sense, there was no constitutional opposition to acquire that status a party or groups of parties would acquire at least twenty members. Six lone members tried to carry out the responsibilities of their shoulder of an 'Opposition'. The veteran politician Ataur Rahman Khan, MP was the informal leader of that lone group. But such small and lone opposition was weak, upset and incapable to play the role of an effective opposition party. The government party demonstrated intolerance reaction against these delicate opposition members in their debate. It is worth mentioning here that there was a single opposition member from NAP (Vhashani). In absence of an established constitutional opposition, parliamentary control was heavily tilted in favour of the ruling party. In an adverse and feeble circumstance, it was very challenging for the member of the opposition to play his due role in the PAC. Secondly, anti-defection measures (Article 70) of the constitution drastically curtailed the autonomy of MPs in voting. This particular article stipulated that if an MP voted against his party in the parliament his seat would be vacated. The unique personality of Sheikh Mujibur Rahman, feeble opposition, and deteriorating socio-economic and political situation were responsible for making the first JS ineffective and allowed a free hand to the executive to rule at will (Khan.M.M, 2006).

The nature of executive-legislature relations also determines the effectiveness of the legislature and its oversight committees. The symptoms of executive dominance existed clearly in the Mujib regime in many aspects of its state of affairs. First, the questions submitted in the JS, among them, few of them were answered and adjournment motions were not allowed (Choudhury.D, 1994). Second, the second amendment of the constitution in 1973 granted the government with extraordinary authority to declare a state of emergency and that of pre-trial detention under Special Power Act 1974. Such an important amendment conceded by 250-0 votes with opposition members staying a walkout and was hardly discussed at all in the house. Third, the committee system remained weak in terms of number as well as strength. Fourth, extensive use was made of presidential ordinances. During this period 110 of laws were approved by the legislature among them 91 laws were earlier promulgated as an executive order. Fifth, the President declared a state of emergency across the state with an executive order and postponed the execution of basic rights during the emergency period (Ahmed. M, 1993). Even when the

ordinance was placed in the legislature in the form of a bill styled as Emergency Power Bill, 1975 no discussion was allowed on it. So the bill was passed without any participation of the legislators. Sixth, the fourth amendment bill which was passed on January 25, 1975, replaced the parliamentary form of government into a presidential system with a single party monolith overnight. Surprisingly, such a significant bill was introduced and passed in the parliament within less than an hour. No discussion was allowed on the bill. This amendment made Sheikh Mujibur Rahman as President having supremacy over the executive, judiciary and legislature. All political parties were banned except AL. This party was renamed as BAKSAL to bring within its fold all groups and parties willing to join the new arrangement. “The parliament was transformed into a subservient tool in the hands of the President. The appointment of the Prime Minister and other ministers was left at the discretion of the President” (Khan.M.M, 2006:p.44). “The monopolization of executive, legislative and judicial powers in the President interrupted appropriate checks and balances and diluted separation of powers between three organs-a fundamental cornerstones of the 1972 constitution” (Islam, 1999: p.165).

The first parliament was a sovereign one with regards to structure and legal aspect. But the criteria for proving an effective parliament, such as legislative functions, the role of the MPs, making strategies and regulations, the oversight role of the committee and financial control, the capacity of parliament to move for a non-confidence motion, scope to expose resentment, were not present in properly. As a result, the cabinet becomes extremely powerful without any restraints on its (Choudhury.D, 1994). Having the experience of long term authoritarian rule under the Pakistan regime, the expectations of the nation for democratic and accountable governance that mounted in the post-liberation era were not revealed in the first parliament. The way of the Fourth Amendment Bill of the Constitution, 1975 was a monumental example of the impotence of the first parliament of Bangladesh.

“Democracy- to a lesser or greater extent-is the most widely applied system for running a state in the contemporary world. To some it is a form of government, to others, it is a way of social life” (Laski, 1931: p76). It gives the right to people to take part generously in political decision making through their representatives. On the other hand, “it makes the government responsive to the will of the majority without being oblivious to the interest of the minority. It is representative and stresses the equality of all citizens before the law” (Neal, 1954: p.187). Political participation of people in the process of governance is

considered as the bedrock of democracy. But the norms of democracy mentioned above being deviated in the first parliament for exercising unlimited executive power in the state affairs. From the above discussion of the functioning of the first Parliament, it became crystal clear that the parliament could not carry out the glorious vision through its role. Therefore, as a financial watchdog of Parliament, PAC was not effective according to its due mandate.

4.8 PAC Under Military Regime

Amidst cardinal political instability and a vacuum after the assassination of father of the Nation Bangabandhu Sheikh Mujibur Rahman and overthrew his regime on August 15, 1975, by a *coup* and thereafter the *Sepoy-Mass* Revolution of November 7, 1975, General Ziaur Rahman appeared as the most strongman in the scenario and took over the control of the government. Subsequently, General Ziaur Rahman gradually initiated the process of the legitimacy of his regime and retained in the presidential form. He elected President through an election held on June 3, 1978. The second parliament was set up through a general election held on February 1979 under the Presidential System of General Ziaur Rahman. Thus Ziaur Rahman as a military ruler legitimized his regime and enhanced his image from a military ruler to an elected president at home and abroad. Subsequently, General Ershad took over the power from the civilian government lead by Justice Abdus Sattar on March 24, 1982, through a military coup and following the footsteps of his predecessor General Ziaur Rahman to legitimize his regime. As a result, Bangladesh entered into a long term military rule survive until the downfall of General H.M. Ershad through a mass upheaval on 6 December 1991. Three parliaments were working during these fifteen years under the military regime in Bangladesh and every parliament had its committees. The working of the PAC under the military regimes is mentioned below:

4.8.1 Working of PAC Under General Ziaur Rahman Regime (1979-1982)

To earn legitimacy of his regime, Zia introduced the familiar democratic devices and procedures in the parliament. As part of that attempt, parliamentary committees were set up in the second parliament. The parliament set up 7 standing committees, several select committees and 36 departmental committees in its tenure. In the second parliament, the PAC was appointed on 30 April 1979 chaired by Ataulddin Khan, MP from the then Treasury-Bench. For nearly one year after its formation, it remained virtually inactive and held only one meeting, to discuss its *modus operandi* on 01 June 1979. Since the chairman took over a ministerial portfolio, the PAC was reconstituted by replacing its chairperson

and appointed new chairman with veteran MP, Ataur Rahman Khan from the opposition party (Jatio League) and got a new lease of life. Subsequently, the committee held 9 meetings and set up three sub-committees which met 18 times. In its tenure of the second parliament, the PAC and its sub-committees scrutinized 102 audit reports and submitted a preliminary report to the house with the recommendation of several measures for further action (Bhuyan, 1999).

The role of the parliament and its committees under the military regime can be assumed from the perspective of capturing the power of the military ruler and his subsequent intention to keep total control over state apparatuses. It also depends on the temperament of the military ruler and its functional relation with the Parliament. All the action and activities of General Ziaur Rahman were intended to strengthen and legitimize his regime (Khan.M.M, 2006). The parliamentary election in 1979 was also a means to legitimize his tenure. The role and the effectiveness of the parliament under General Ziaur Rahman's political order were seriously undermined due to the unbalanced relationship among the executive and legislature.

'Cabinet responsibility' in a collective manner is a cardinal feature of any form of parliamentary democracy. It has acquired some definite meaning and connotations. It implies that a cabinet shall hold office so far it retains the confidence of the greater part of the members in the house. It also implies that the cabinet would step down if he lost in a vote of the no-confidence motion. But, there was no scope to ensure the collective responsibility of the cabinet to the parliament under the new political system of General Ziaur Rahman rather cabinet retained his office on the impulse of the President. He also made the provision in his system that the President may dissolve the House entirely according to his whims. The President would preside over the meeting of the cabinet also. It may also mention here that the president was given his speech at the beginning of each session which was debated in the House as is done in the parliamentary system. Conversely, government bills were initiated in the parliament through the hand-picked cabinet of President and it was presided over by the president also. The political order set up by Ziaur Rahman was a curious mixture of the parliamentary and presidential system. Such special feature of his system made some confusion and contradiction among the scholars as they opined in this regard as "Zia's political order was neither a full-fledged Presidential System as it exists in the United States, nor was it a Parliamentary System". He amended the constitution through several proclamations which sought to restore some

of the prestige and powers of parliament. At the same time, he kept some provision in the amended constitution which strengthened the hand of the President. Keeping the control to dissolve the parliament in his hand, he also denied the authority of parliament to terminate him with a move for impeachment. In a genuine presidential system like that of the USA, “the independent existence of a proud, zealous and watchful legislature is considered as a very important feature” (Rossiter, 1987: p.30). The president can neither convene nor dissolve the legislature in there.

There were very less opportunity to run motion of no-confidence as he retained the constitutional provision of article 70 in his amended constitution. As a result, the motion of no-confidence lost its significance (Choudhury.D, 1994). So the familiar parliamentary devices for controlling the executive did not mean anything. Other limiting factors were the absence of effective parliamentary surveillance and financial oversight that keep away the parliament from its expected glorious role. The Congress in the USA is particularly concerned with these issues and fulfils its task through the appointment of various committees. But President Zia under his regime curtailed the powers of the legislature in a matter of financial control (Choudhury.D, 1994). The president was given power by article 92A to spend public money from the consolidated fund. Discussion on a budget became a routine matter in which neither the policies of the government nor constituent interests generated serious discussion inside or outside parliament (Choudhury.D, 1994).

Due to some certain constitutional provisions under Zia’s political order, the role and the effectiveness of the legislature were seriously undermined. The oversight role of parliament was limited into “question-hour, adjournment motion, half-an-hour discussion, calling for attention to matters of urgent public importance, etc” (Choudhury.D, 1994: p.135). The cabinet was not responsible at all to the House and “in case of ‘misbehaviour’ on the part of the house, the president’s power of dissolution could always make it behave” (Choudhury.D, 1994: p.136). The departmental committee set up by the second parliament resembled neither in structure nor in actions the ones found in a genuine presidential system. Thus “the collective responsibility of parliament turned into a parody” (Choudhury.D, 1994:136).

General Zia seemed to have been influenced by the idea of Pakistani military ruler Ayub Khan regarding the control of the power of the legislature. He undoubtedly wanted to have some form of representative government as a part of his civilianization process. But at the

same time, he was anxious that the people's representatives in the legislature should not have absolute power in certain matters (Choudhury.D, 1994). He wanted to prevent what he mentioned to some political experts and political scientist as 'paralysis of the administration' and to ensure what he used to describe as 'political stability and continuation of economic development' (Choudhury.D, 1994). He seemed to have views that an independent legislature under a genuine presidential system whose job is to criticize, supervise and scrutinize the executive, without being responsible like the one found in the parliamentary system, could be, according to Zia, "obstructionist, can nullify the government, can be merely factious and self-seeking, and it can be corrupt" (Choudhury.D, 1994: p.131). He thought that in a country like Bangladesh where economic development is of supreme importance, the country could not afford the luxury of such an 'obstructionist' Opposition. It needed a quick decision and swift implementation of governmental policies (Choudhury.D, 1994). Like Ayub Khan and many other leaders in the third world, he believed that in a country like Bangladesh with widespread literacy, an irresponsible Opposition needed guidance to perform their function. Zia seemed to believe, like the French constitution under the fifth republic, that certain matters 'are inherently executive in nature' and the power of the parliament should be restricted in the domain of the law (Choudhury.D, 1994). "Such a conception of limiting the powers of the people through their representatives in the legislature betrays with the faith in the ability of the people to govern themselves" (Choudhury.D, 1994: p.131). The notion of a strong executive remained in the psyche of a military ruler because of his organizational characteristics which are known for order, discipline, and hierarchy. Nothing can be achieved if there is no order, and the order can only be established when it comes in the form of the command, rather than through the amalgamation of various opinions (Choudhury.D, 1994). So it can be mentioned here that Zia had faith in some form of controlled or guided democracy and there was very little scope for an independent and powerful legislature under such a concept of restricted democracy (Choudhury.D, 1994).

General Ziaur Rahman thus established a legislature whose activities and trappings gave it the aura of an effective parliament (Choudhury.D, 1994). But, parliamentary activities, departmental committees and debates were designed to 'train' parliamentarians while the chief executive maintained tight control over parliament (Choudhury.D, 1994). The usual consequence was that the parliamentary committees were not effective and the role of the

PAC to ensure government's financial accountability was not achieved according to its mandate due to unequal relationship among the legislature and the executive. "Their work was more a charade than anything like substantial investigation" (Choudhury.D, 1994: p.136).

Last but not the least, it can be said that the parliament under General Ziaur Rahman's new political order was not an effective and functional institution as per democratic norms but a 'lame and tame' one, customized to achieve the desires of an omnipotent executive.

4.8.2 Working of PAC Under General H.M Ershad Regime (1982-1990)

Bangladesh again experienced with an era of military rule with the suspension of the constitution in a peaceful military coup when General H.M Ershad overthrew the civilian government lead by Justice Abdus Sattar on March 24, 1982. Ershad was no exception to military rulers of other third world countries, in making promises that democracy would be restored 'as soon as possible' (Choudhury.D, 1994:). He initiated the process of 'legitimization' following the footsteps of his forerunner General Ziaur Rahman. He held the Union *Parishad* election, a referendum in 1985, organized his political party, Jatiyo Party (JP), and held both presidential and parliamentary election. During Ershad rule, third and fourth parliamentary elections were held to legitimize his regime on May 7, 1986, and March 3, 1988, respectively. Both elections were heavily manipulated in favour of Ershad's political party. As noted scholar mentioned, "Ershad damaged the status and prestige of the legislature by the widest possible rigging of elections" (Choudhury.D, 1994:139). She also mentioned, "Election under Ershad became a farce and a mockery"(Choudhury.D, 1994: p.138).

A legislature can function and discharge its role and responsibilities only when it is elected through a credible, free and fair election. There were legislatures in the authoritarian regimes for examples: in Germany under Hitler, in the former Soviet Union and the East European countries, but these legislative bodies were not representative of the people nor could they perform the role and functions of a legislature expected in a democratic system (Choudhury.D, 1994). As such, in the absence of a healthy political order, the country was besieged with political instability, strikes, demonstration, and campus violence became a daily feature (Choudhury.D, 1994). Amid such turmoil, parliament held its sessions, but there were only four sessions in its tenure of the third parliament.

The third parliament did not appoint any PAC in its tenure. However, General Ershad set up ad hoc PAC by his executive order on 19 October 1983 under martial law. This committee was neither a committee set up by the house nor with the MPs of the third parliament. It was formed with 11 members chaired by the then Law and Land reform Minister Justice A.K Baker. Subsequently, the committee was reconstituted to appoint a new chair Justice A.K.M Nurul Islam who replaced Justice A.K. Baker on March 9, 1985. The members of the committee appointed from different fields: chamber of commerce, bureaucracy, military, and accounting profession (Ahmed, 2000a). It was working in a transitional period in the absence of the parliament. This ad hoc PAC was not compatible with the provision of the constitution and ROP. A separate rule was promulgated by the President and Chief Military Administrator to run and legitimize the activities of ad hoc PAC as it was an ultra-virus of the constitution (Bhuyan, 1999). The committee however set up two sub-committees and held up 106 meetings. This committee scrutinized a total of 126 audit reports and appropriation reports of 1969 to 1978-79 in co-operation with CAG of Bangladesh. It presents three reports to the President in its length.

Under the military rule of General Ershad, the legislative body lost its significance which was reflected in the pattern of national politics in Bangladesh. The political ground was not smooth enough for the military ruler. Country-wide agitations repeated strikes and demonstrations forced President Ershad to dissolve his 1986 parliament in December 1987(Choudhury.D, 1994). Following the fourth parliamentary election under General Ershad on 3 March 1988, the PAC was appointed by the parliament on 15 August 1988 in its first session lead by Shajahan Siraj, an opposition MP. The PAC held a total of 65 numbers of meetings and was set up four sub-committees. The committee discussed 635 audit objections of CAG, among them, 277 were resolved and to decide about the rest of 358 objections, the committee sought reports from the concerned ministry/departments (Ahmed, 2000a). The committee submitted two reports in its tenure.

PAC in the fourth parliament seems to be more active concerning the rate to settle audit objections compared with its previous ad hoc one. If we analyze the relations between executive-legislature and the personal psyche of a military ruler, it reveals that the parliamentary activities performed by the third and fourth parliament were not only constitutionally 'lame and tame', but the legislator's very existence as MP's depends on the whim of the President General H.M Ershad, was nothing more than a farce.

Ershad's vision of a strong executive and a weak legislature was influenced to a great extent by Zia's experiments in the immediate past. He meticulously followed Zia's footsteps in charting his political career but failed to legitimate his regime successfully like his predecessor. Executive-legislature relations under General Ershad's rule took a turn towards worse. Zia at least maintained the parliamentary façade of the legislature but Ershad did not bother about that. To designate the PM and his cabinet, President General H.M Ershad enjoyed an absolute prerogative in his regimes. Under Ziaur Rahman the procedure had been the same, only the constitutional language gave it an aura of parliamentary tradition. Thus Ershad did not have to make any major changes in the role of the legislature. Ershad inherited Zia's tame legislature which was sufficient for the continuation of limited, or controlled democracy, as is usually practised by military rulers when they lift martial law and try to give a façade of a civilian government to their rule.

Parliaments under General Ershad regimes were universally considered as rubberstamp parliaments. Not only was there serious reservation as to the way these were formed but the way these legislative bodies functioned in practice. The third JS functioned for a short time with opposition members' absenting themselves from the proceedings. General Ershad endorsed all the martial law order and activities of more than four years of his dictatorship by the seventh amendment bill of the constitution in 1986. It was passed in the parliament rather easily by a division vote of 220-3 (Khan.M.M, 2006). Only fourteen legislators took part in the discussion. The legislators mostly belong to the ruling party and the rest were members of Ershad's loyal opposition. Relevant rules were kept in abeyance so that the bill could be introduced and passes in a hurry and without any critical review (Khan.M.M, 2006). In both the parliament under General Ershad, there was very little opportunity for opposition MPs to actively engage in the debate of the parliament (Khan.M.M, 2006). Other important oversight techniques were meaningless during his tenure as the executive has no obligation to the parliament. Committee system was barely working but it was ineffective in terms of achieving its oversight role. So, the PAC was not working effectively to attain its mandate as the parliament and its MPs' were remained handicapped by the executive. In such a situation, there was very little scope to ensure the accountability of the government by the parliament.

President H. M. Ershad failed to legitimize his regime although he was the longest-serving military ruler in Bangladesh since independence. His hand-picked political party and fraudulent parliamentary elections of 1986 and 1988 and the presidential election of 1987

were held as an attempt to apply a democratic veneer to continue his autocratic rule. Finally, it can be mentioned that the legislature under President General H.M. Ershad was merely a satire of a truly democratic regime where the PAC had a very little opportunity to work as a financial watchdog.

4.9 Working of PAC Under the Revived Parliamentary System in Fifth and Seventh Parliament

Bangladesh entered a new era of constitutional development with the downfall of President H.M. Ershad through a mass upheaval on 6 December 1991. This people's movement toppled 15 years of one-man and dictatorial rule from Bangladesh. Subsequently, the fifth parliamentary election took place on 28 February 1991 under the Caretaker Government led by Justice Shahabuddin Ahmed. Following the general election of 1991, after a long debate in the parliament, a consensus was made among the political parties of Bangladesh to restore the parliamentary system of governance. So, finally, the twelfth amendment bill of the constitution passed in parliament which installed parliamentary form of government replacing with the Presidential system. Thus, Bangladesh again returns in a parliamentary democracy with a representative and responsible system and brought a strong opposition in the legislature as well as in the country's political scenario (Hasanuzzaman, 1998a).

Following the restoration of the Westminster model in Bangladesh, there was much expectation among the people as well as civil society that a sound and effective legislative culture and practice would be embedded with its committees (Hasanuzzaman, 2007b). To make a qualitative change in parliamentary business, the fifth parliament set up its committees and made it functional to ensure the accountability of the government based on the norms of liberal democracy. It set up 46 standing committees and 63 subcommittees (Hasanuzzaman, 2007b). The PAC was appointed in the second session of the fifth parliament on 8 July 1991 chaired by L.K Siddiki, MP from treasury bench (See the list of PAC members on appendix: 10). The performance of PAC was considerably increased in almost every aspect in the fifth parliament. It held a total of 125 meetings and scrutinized 1159 number of audit objections of which 467 audit objections were settled, while 692 objections were recommended for further scrutiny. It submitted 4 performance reports to the house in the tenure of fifth parliament (PAC Report, 1990).

PAC was highly vigilant in its way of working and detected large scale of financial anomalies in various organizations. Besides the committee observed serious divergence between the original approximations, auxiliary approximations and revised approximations. As per the provision of the constitution, the concerned ministry should submit its additional proposal for such extra expenditure to the legislature for its approval but this constitutional obligation was mostly esteemed in this case is a breach (PAC Report, 1990). The committee considered such additional expenditure as a serious transgression and recommended the ministry of finance to take necessary steps against this inconsistency. The amendment of the RoP in 1992, granted the PAC more permissive powers to refer it to parliament for its direction against serious financial discrepancy of public offices (Ahmed.N, 1998a).

After review of the affairs of the fifth parliament in the academic arena by the scholars, however, revealed that its committees had a mixed performance. The structure, composition and proceedings of the committees, in general, were not exceptional from the earlier committees (Hasanuzzaman, 2007b). The chair of the standing committees of different ministers was distributed among the members of the ruling party based on majoritarian policy (Hasanuzzaman, 2007b). The government were not always positively responded against the committee recommendation. In most of the cases, the government showing apathy on the recommendation given by PAC and kept in the queue or remained unimplemented. PAC mentioned in its report to this issue of disobedience, claimed that the concerned ministers/department showing indifference attitude against the directives of the committee to resolve the audit issues (Hasanuzzaman, 2007b).

In the seventh parliament, PAC was appointed in its second session on 19 November 1996, comprising with 15 members chaired by S.M. Akram, MP from the treasury bench (See the list of PAC members on appendix: 11). PAC is formed after four months later of its maiden session. It convened a total of 103 meetings in its length. The committee submitted 5 reports on the plenary session of the parliament and formed one subcommittee to scrutinize the serious irregularities. Relatively, the PAC in the seventh parliaments seems to be more dynamic than most of its precursors in terms of its way of workings. For instance, PAC in the previous parliament dealt with the backlog audit issues of CAG which were kept in the queue for a decade or more than that. But in the Seventh Parliament, PAC examined both present and old reports (Ahmed.N, 2000a). The

committee decided it in its first policy-planning meeting to scrutinize the previous audit reports from the financial year of 1987-88.

Table: 4.2

Performance of PAC in Fifth and Seventh Parliament

Events	5th Parliament	7th Parliament
Date of Election	27 February 1991	12 June 1996
Date of the first sitting	5 April 1991	14 July 1996
Formation of PAC	8 July 1991 (in 2 nd session)	19 November 1996 (in 2 nd session)
Delay to Appointment PAC after the first sitting of JS	3 months	4 months
PAC first meeting	17 November 1992	23 December 1996
Number of the meeting held	125	103
Number of Subcommittees formed	4	1
Number of Subcommittees meeting held	-	6
Number of reports submitted	4	5
Total number of Committee member	15	15
The ratio of Treasury and Opposition	8:7	9:6
Average meeting per year	11.53	22.7

(The researcher compiled the data from the reports of PAC in 5th and 7th parliament).

The committee recommended all ministries to the appraisal of all audit objections submitted in the house till 1987 through bilateral or multilateral consultations with audit directorates. As a result, a total of 56,412 objections were placed by different CAG reports to the PAC and the committee discussed and resolved only 497 objections, which represent 0.88% of the total.

The PAC recommended the introduction of ‘value for money’ audit grounded on some specific area and also agreed to assign a committee to keep an eye on the execution of the PAC recommendations. Moreover, it made a plan to assign a team with 4-5 members to examine the backlog audit report of CAG from the FY 1983-84 and its earlier. As a first step, it has suggested that the ‘value for money’ or ‘performance audit’ may be initiated only in 1% of the total auditable unit (nearly 22000) yearly that is audited by the OCAG (Ahmed.N, 2002). This directive was very much significant to ensure financial effective financial control on public offices. Following the directives of PAC, the government set up a separate directorate named as ‘Performance Audit Directorate’ for introducing these new types of auditing. The committee recommended the Titas Gas authorities lessening the misuse of gas to 2 per cent by the next three years and give directives to take necessary steps for that. The committee also recommended the Ministry of Energy and Mineral

Resources to submit a proposal to the committee regarding the expense, allowances and additional inducement outside the pay level of national scale within the next six months. The committee agreed to curtail the additional incentives regarding the use of one more phone at the house of diplomat/ high commissioners appointed in aboard and observed that it is required to take special permission from concerned authority whenever the need arises to use an additional telephone. Besides the committee decided to discuss its proposal regarding the financial issues in the house and to publish its decision to the media within logical limits.

The performance of PAC under revived parliamentary system especially in Fifth and Seventh parliament can be understood by analyzing the aspect of the executive-legislature relationship, the political culture of the regimes and the willingness of the executive to be accountable through the legislature. As we mentioned earlier in this chapter about the dominance of the executive on the legislature under the military regime, the fifth and seventh parliament were not quite exceptional in that regard. The executive officials in Bangladesh not only showing indifference attitude on the committee recommendations, but they also inclined to circumvent them and to confront their orders. In the fifth parliament, the PAC referred it in all of its reports of such aspect of lethargic attitude against officials of various ministries.

In its third report, the PAC of the fifth JS observed: “The committee noticed with great regret that no ministry has complied with its directives [to regulate excess expenditure]. This not only shows that the clear directives of the committees are violated but also reveals the [extent of] indifference of ministries to check financial irregularities in government. It is the considered view of the committee that this [indifferent attitude] hinders the prospect of ensuring accountability and transparency at every level. Ministers are thus again urgently directed to comply with all directives issued in the past” (PAC, 1993,p.8). The PAC once again mentioned the same issue in its subsequent report in the fifth parliament of non-cooperation of alleged ministries/departments against committee recommendations. No change, however, could be noticed in the seventh parliament in respect of the actual behaviour of the defaulting organizations. For example, the standing committees of Energy and Mineral Resources, in its policy meeting, advised the officials of the ministry to submit the document in the next sitting related with the production sharing contracts (PSCs) signed by the successive governments with different international agencies for the survey of natural resources. But they did not comply with the committee

directions. When the opposition members asked for an explanation from the officials, they replied that as the document was marked ‘top secret’, these could not be produced before the committee. The officials further mentioned that these could be placed before the committee only after the Prime Minister had approved it (Ahmed.N, 2002). These arguments antagonized the members, especially those belonging to the opposition. However, the ministry subsequently sent a reply to the chairman of the committee mentioning that the copies of the PSCs be made available to the members.

Table: 4.3
Comparison of PAC Performance (1973-2001)

Parliament	Sub Committee	Meetings with sub-committees	Reports	Discussed Audit Objection	Resolved Audit Objection	Recommendation on Resolved Audit Objection	% of settled objection
1 st	-	3	-	-	-	-	-
2 nd	3	27	1	64	29	35	45.31
3 rd *	2	106	3	-	-	-	-
4 th	4	65	2	635	227	358	43.62
5 th	4	125	4	1159	467	692	40.29
6 th **	0	0	0	0	0	0	0
7 th	1	103	5	56412	497	55915	0.88

(Table compiled by the researcher based on PAC reports submitted in the parliament).

*3rd Parliament did not form any PAC. But an ad hoc PAC set up by the executive order of military ruler. **There was no PAC in the 6th parliament because of its short-lived tenure.

The chairman of the committee assured the members that the government would produce the documents of all contracts signed with foreign companies ‘some time’ in future. A leading English language national daily, in one of its editorials, wrote “it was all too vague a time to please any sensible person, let alone the members of a parliamentary committee who constitute a certain kind of vetting point on governance. No sign of producing these documents was in sight when the seventh parliament was dissolved in July 2001” (Quoted from Ahmed.N, 2002).

Though the PAC in fifth and seventh parliaments was working as per its mandate the dominant attitude of the executive branch was working as a barrier to performing properly. Article 70 and strong regulations of the party were controlling the individual psyche of an MP. The anti-defection law has tilted the balance of power in favour of the executive.

Besides, in both the parliaments, there were several instances that the executive controls the legislative agenda.

Conclusion

As a tool of financial oversight, the first PAC was appointed at the very beginning of the first parliament which was a very positive initiative in the maiden journey of independent Bangladesh. However, it did not have any significant influence in terms of its oversight activities during that regime. Therefore, as a financial watchdog of Parliament, PAC was not effective according to its due mandate. The second parliament was formed under the military ruler and also set up PAC in that parliament. General Ziaur Rahman thus established a legislature whose activities and trappings gave it the aura of an effective parliament. But, parliamentary activities, departmental committees and debates were designed to 'train' parliamentarians while the chief executive maintained tight control over parliament (Choudhury.D, 1994). The natural consequence was that the committees were ineffective and the role of the PAC to ensure government's financial accountability was not achieved according to its mandate due to uneven executive-legislature relationship. The workings of the PAC under General Ziaur Rahman regime was nothing but a farce of democratic norms, it may consider more as an investigation. Subsequently, General H.M. Ershad captured the state power as a military ruler and took several attempts like his predecessor General Ziaur Rahman to legitimize his regime but unfortunately he failed to do that. The legislature under General H.M. Ershad was merely a satire of a truly democratic regime where the PAC had a very little opportunity to work as a financial watchdog. After long military rule, Bangladesh entered into parliamentary democracy with a fifth parliamentary election. In the revived parliamentary democracy, The PAC was set up in the fifth parliament. It was highly vigilant in its way of working but after review of the performance of PAC, it revealed that the committee had a mixed performance. The structure, composition and proceedings of the committees, in general, was not exceptional from the previous parliaments. However, PAC was working as per its due mandate. But, PAC faced some non-co-operation from the alleged ministries/ departments and PAC mentioned about such indifference attitude of ministry officials in its reports repeatedly. However, PAC in the seventh parliament seemed to be more dynamic than most of its precursors in terms of its way of workings. It discussed a lot of backlog issues since the FY of 1986-87 set up a committee to closely keep an eye on the progress of the execution of committee recommendations. 'Value for Money' and performance audit was another device of the committee for securing government financial accountability.

Chapter-Five

Role of Public Accounts Committee in the Eighth and
Ninth Parliament (2001-2014)

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Introduction

Committee system is one of the notable creations in the functioning of the elected parliament of democratic states (Hasanuzzaman, 2007b). It has become nowadays a global phenomenon (Shaw, 1997). The modern parliament has to carry out multifarious functions as the volume of welfare activities of government increasing day by day. Parliament uses its committees to scrutinize legislative activities concerning accountability and lawmaking process as well as government actions and policy. Thus the committee system emerged as a significant tool of a modern parliament. Considering the role of the Committees, one US Congressman has regarded it as “eyes, ears, hands and even brain of the Parliament” (Shepsle and Weingast, 1998:223). A strong committee system is considered the *sine qua non* of an effective parliament.

The committee system of Bangladesh *Jatiya Sangsad* derives its power from the Constitution and Rules of Procedure. Parliament is thus authorized by the constitution “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” (GPRB, 1996). Among other committees, PAC is considered as a very significant committee that works as a legislative watchdog to secure the financial responsibility of the government.

The democracy in Bangladesh returned since the restoration of the parliamentary forms of government with the twelfth amendment of the constitution by the fifth parliament. The fifth Parliament of Bangladesh started to use its democratic tools and techniques in its legislative business with the aspiration to establish truly democratic and accountable governance. Though the previous parliament, especially parliaments elected under military rule had its committees in its fashion, it was not effective in terms of its true oversight role. The military ruler established a legislature whose activities and trappings gave it the aura of an effective parliament (Choudhury.D, 1994). But, parliamentary activities, departmental committees and debates in those parliaments were designed to ‘train’ parliamentarians while the chief executive maintained tight control over parliament

(Choudhury.D, 1994). The natural consequence was that the committees were not effectively functional and the role of the PAC to ensure government's financial accountability was not achieved according to its mandate. The working of the PAC was nothing but a farce of democratic norms, it may consider more like an investigation. As a result, these parliaments may not be able to draw any serious attention from the academic and political arena (Hasanuzzaman, 2007b:37). On the contrary, the parliaments, elected since 1991, was willing to make the committee system effective than their predecessors. Following that trend, the committees in the eighth and ninth parliament were significant in terms of its overseeing functions. This chapter intended to explore the role of PAC in the eighth and ninth parliament. This chapter seeks to answer some questions: To what extent were the PACs in eighth and ninth parliament able to make the government financially accountable? In which parliament PAC was more effective and why? What were the qualitative changes of PAC in its way of working in eighth and ninth parliament? How much interested the members were in PAC meetings? What was the nature of the executive-legislature relationship in eighth and ninth parliament and how it affected the PAC performance? What were the major barriers of PAC in the eighth and ninth parliament?

5.1 Formation of PAC in Eighth and Ninth Parliament

After the Eighth parliamentary elections on October 1, 2001, the inaugural session of parliament was held on 28 October 2001. The PAC has been formed initially with 12 members led by Advocate Haroon-Al-Rashid, MP, (244, Brahmanbaria -3) on 15 May 2003 in the seventh session of the eighth parliament which was 18 months (560 days) later of its inaugural session (Table-5.1). The committee was reconstituted three times (PAC Report, 2005:). Finally, it was set up chaired by Advocate Haroon- Al- Rashid, MP with 15 members of parliament (please see the appendix-12) where the proportion of the government and the opposition members were 11:4 (PAC Report, 2005).

On the other hand, the maiden session of ninth parliament was convened on January 25, 2009, after holding the ninth parliamentary elections on 29 December 2008 (please see Table-5.1). The Bangladesh Awami League-led 14 party alliance government formed almost all the parliamentary committees including PAC in its first session as they were committed in their electoral manifesto to bring a qualitative change by establishing good governance with an effective and functional parliament. It was a very positive sign in the democratic practice of Bangladesh. Following the provision of Article 234 of ROP, on 18

February 2009, 24 days later of the first sitting, ninth parliament formed the Public Accounts Committee (PAC) on a motion made by it with 12 members chaired by Mr K.H. Rashiduzzaman, M.P (77, Kustia-3).

Subsequently, the committee was restructured fifth times and finally, it was set up in its 15th session of the house on 29 November 2012 with 15 members (please see, appendix-13) of parliament chaired by Mr M.A. Mannan, MP. The proportion of the government and the opposition members in the PAC of the ninth parliament was 13:2 (Table-5.1). The PAC in the ninth parliament was very vigilant in examining the audit objection of CAG since its first session. The PAC held several sittings with different ministries/departments and recommended the settlement of an impressive number of pending audit objections. Various events of PAC in the eighth and ninth parliament is given at a glance on the following table.

Table: 5.1

PAC in Eighth and Ninth Parliament at a Glance		
Events	Eighth Parliament	Ninth Parliament
Date of Election	October 1, 2001	December 29, 2008
Date of the first sitting	October 28, 2001	January 25, 2009
Formation of PAC	May 15, 2003(in the 7 th session of 8 th Parliament)	February 18, 2009 (in the 1 st session of 9 th Parliament)
Delay to Appointment PAC after the first sitting of the House	560 days (18 months)	24 Day
PAC first meeting	July 31, 2003	April 27, 2009
PAC first meeting after the first session of the Parliament	640 days	92 days
Number of the meeting held	46	125
Number of Subcommittee formed	06	04
Number of Subcommittee meeting held	79	122 Meetings
Number of Reports published	1 Report	4 Reports
Total number of Committee member	15 Members	15 Members
The proportion of Govt. and Opposition members	11:4	13:2
The average attendance of members (%)	59 %	46 %
The average duration of the meeting	2.8hours	1.9 Hours
The average frequency of meeting	22 days	12.43 Days

(Compiled by the Researcher from the PAC Reports of Eighth and Ninth Parliament).

5.2 Formation of Sub-committees in Eighth and Ninth Parliament

To scrutinize and review the Audit objections submitted in the parliament and discussed in the 25 meetings of the PAC, six sub-committees were formed in several sitting of PAC in 8th parliament following Rule 196 of ROP of the parliament (please see, appendix-14). On the other hand, for reviewing un-discussed Audit objections and submitting the complete report to the standing committee, four sub-committees were formed on 25 May 2009 in the second sitting of the PAC in the ninth parliament under Rule 196 of ROP of the parliament. The composition, 'Terms of Reference' (TOR) and duration of the sub-committees were fixed as per ROP. Subsequently, time to time, the numbers of sub-committee members and their TOR were changed. The tenure of all the Sub-Committees in the eighth and ninth parliament was during the tenure of the PAC subject to the condition that it may be dissolved if it can complete its assignment earlier. The composition of the sub-committees in the eighth and ninth Parliament and its TOR are mentioned in the appendix. (See the Appendix: 14 and Appendix: 15).

5.3 Social Standing of PAC Members in the Eighth and Ninth Parliament

An effective parliament needs a group of skilled, experienced and enthusiastic MPs who have very sound academic credentials, impartial image, strong leadership and professional values to handle the dynamic works of Parliament. Noted scholar Thomas Stratmann, H.Kaak, R.H. Davidson have also emphasized social background (experience, education, length of a political career, leadership pattern, attachment of intraparty organizations and loyalty to the party) of members of parliament to its effective role. "Selection of candidates to contest elections is one of the functions that separate parties from other organizations that may try to influence electoral outcomes and governmental decisions, but also in the sense that the candidates it nominates play an important role in defining what the party is"(Katz, 2001). Political parties work as a means of political socialization and recruitment of its followers and prepare the possible candidates for the election through social interactions, political communication, political culture, political training as well as organizational experience which are very important for the smooth functioning of the political system (Norris, 2005). The developed democracies like Australia, Germany, New Zealand, USA and Scandinavian countries select their candidates with a very standard social background of MPs through electoral laws in parliamentary election (Mohiuddin, 2010).

But in Bangladesh, there is no constitutionally defined law for nominating a candidate in the election. However, some changes were incorporated from time to time in the RPO for conducting the free and fair election. The military-backed caretaker government in 2007 had taken some initiatives as a part of bringing political and electoral reforms in the RPO. Such rules made mandatory provision for the political parties to be registered in the Election Commission. The revised RPO also made the provision for the political parties to select their candidate for the election with the recommendations of field level party workers. These amended provisions of RPO, however, were not being fully executed in the general elections held in December 2008 (Mohiuddin, 2010).

As a result, in most of the cases, candidates were getting the nomination from his/her parties in consideration of the strength and ability of the individual candidate to win in the election, and capacity to bear the enormous election expenses (Mohiuddin, 2010). In particular, those who offered great financial contributions to party funds and maintained a close rapport with the party stalwarts were preferred. The parties as such way hardly heisted to ignore the candidature of dedicated candidates and their political experience and seniority (Mohiuddin, 2010). It is also observed that political parties even sold nominations to affluent sections or businessman who had contributed a huge amount of money to get the nomination without having any political background (Karim, 2004). Traditionally, the legislatures were dominated by the members who had served their parties for a long time and acquired experience in professional politics.

But the situation changed to a considerable extent with the coming of extra-political elements in politics in the post-coup 1975 period and this trend continued even after the restoration of parliamentary democracy in 1991 (Mohiuddin, 2010). As a result, money and muscle connections had allegedly been an important phenomenon and in course of such nomination trade, numerous businessmen and moneyed persons managed to obtain nomination and become the Members of Parliament (Hasanuzzaman, 2009c). There is a relationship between the social background of MP's and their roles, especially in parliamentary oversight activities. The social standing of MPs in fifth, seventh and eighth and ninth parliament is mentioned in Table-5.2.

The professional background of the MPs shows that businessmen and industrialists dominated in 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. They constituted

57 and 56 per cent of total the member in eighth and ninth parliaments respectively. Available evidence shows that the number of businessmen and industrialists increased from four per cent in 1954 to 24 per cent in 1973 (Maniruzzaman, 1992) and 28 per cent in 1979 (Alam, 1993). While the number of lawyers and professional politicians has substantially decreased. It has decreased from 42 per cent of the first parliament to 22 per cent in the ninth parliament (Jahan and Amundsen, 2012). The number of full-time politicians decreased in the parliament from 13 per cent in the first parliament to 5 per cent in the ninth parliament (Jahan and Amundsen, 2012). Businessmen and industrialist also dominated the rank of all major political parties. In contrast, retired civil and military bureaucrats were increasingly getting elected to the parliament from 3 per cent in the constituent assembly elected in 1970 to 10 per cent in the ninth parliament (Jahan and Amundsen, 2012).

Maniruzzaman(1992, pp.217-20) finds two specific reasons-the inflow of foreign aid and the policy of patrimonialism followed by the successive governments-as responsible for the preponderance of business and industrial class in the politics of Bangladesh. The inflow of foreign aid helped foster the growth of a new nouveau riche class of beneficiaries consisting of private intermediaries, industrialists, construction contractors and bureaucratic bourgeoisie who now want to have power for themselves; while the policy of patrimonialism pursued by the successive governments has accelerated the growth of the class (Maniruzzaman, 1992: 217-18). One of the negative consequences of the rise of business interest to political prominence is that it has led to the marginalization of professionals' role in parliamentary politics. It has also caused a serious imbalance in the social composition of the JS (Ahmed. N, 2002: 69).

Regarding education, Table-5.2 shows that increasingly urban-based, educated and wealthy people are getting elected to the parliament and people with limited resources or those based primarily in rural-based, can no longer aspire to win in parliamentary election (Jahan and Amundsen, 2012:40).

In the parliamentary experience of the MP's, it is found that more than 50 per cent of MPs elected from fresher's who have no previous experience in the ninth parliament. An interesting phenomenon is found in this regard. When the democratic process is running smoothly and elections are held as per due routine, a higher percentage of MP's with previous parliamentary experiences tend to get elected.

Table-5.2

Social Standing of MPs		Parliament			
Categories in %		5 th	7 th	8 th	9 th
Profession	Businessmen/Industrialist	53	48	57	56
	Civil/Military Bureaucrat	8	8	8	10
	Lawyer	19	17	11	15
	Professional	14	9	11	7
	Politics	2	4	7	5
	Others	4	14	6	7
Education	Post Graduate	38	40	42	37
	Graduate	46	45	47	45
	Undergraduate	16	11	10	15
	Others	0	4	1	3
Parliamentary Experience	Five terms experience	0	0	1	0
	Four terms experience	4	0	4	2
	Three terms experience	4	0	11	3
	Two terms experience	7	33	27	8
	One term experience	17	27	28	16
	No experience	68	40	29	55

Source: Hasanuzzaman and Alam (2010), for Fifth to Eighth Parliament; Researcher calculated from NDI (2009) for 9th Parliament.

Table-5.3
Social Standing of PAC Members

Background of Members		Parliament			
Categories in %		5 th	7 th	8 th	9 th
Profession	Businessman/Industrialist	46.7	46.7	46.66	40
	Civil/Military Bureaucrat	0	26.6	19.99	26.66
	Lawyer	13.3	6.7	20	20
	Professional	20	13.3	13.3	6.66
	Politics	13.3	0	0	0
	Others	6.7	6.7	0	6.66
Education	Post Graduate	66.7	53.3	73.33	60
	Graduate	33.3	46.7	26.66	33.33
	Undergraduate	0	0	0	6.7
	Others	0	0	0	0
Parliamentary Experience	Former PAC Member	0	0	6.66	20
	Former member of DPC	40	17.7	40	86.66
	Former Minister	0	17.7	26.66	33.33
	More than five terms MP	0	0	0	13.33
	Five terms MP	0	0	6.66	13.33
	Fourth terms MP	0	0	26.66	20
	Third term MP	0	0	26.66	20
	Second term MP	0	46.66	20	20
Newcomer MP	60	58.8	20	20	

Source: Mohiuddin, K.M (2009), Financial Accountability: Functioning of the Public Accounts Committee in Bangladesh for Fifth to Seventh Parliament; Researcher calculated from the Autobiography of the Member of Parliament for Eighth and Ninth Parliament.

But when there is a break in the ongoing democratic system, new faces get the nomination and elected the fresher as an MP. For example, in the fifth parliament, 68 per cent MP was

the newcomer in parliament and ninth parliament 55 per cent MPs were newcomers having no previous experience. But in seventh and eighth parliaments when the democratic process was ongoing, we found a higher percentage of MPs were elected with two or three times previous experience.

Such social composition of the parliament also reflected in the composition of the PAC. The highest number of PAC members in eighth and ninth parliament were appointed from business or industrialist profession (eighth parliament 46.66 % and ninth parliament 40%) and the number of professional politicians is seen very poor in percentage (Table-5.2) in both the parliaments. The former civil-military bureaucrats were also quite high in the PAC of seventh, eighth and ninth parliament, especially compared to their number in the JS. Thus professional varieties of members (especially increasing numbers of businessman and industrialist) exert 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.

On the other hand, 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 (Table: 5.3).

Personal experience of PAC members also affects the performance of the committee. It is seen from the personal experience of PAC members (Table-5.3) that among fifth, seventh, eighth and ninth parliaments, only 20% PAC members in ninth parliament were experienced to work in PAC previously. Members experience to work in DPC was the highest (86.6%) in the ninth parliament and lowest (17.7%) in the seventh parliament. On the other hand, only 26.66% and 33.3% members in eighth and ninth parliaments were experienced to work as a minister. In addition to that, it is seen from Table 5.3 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 parliaments, 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 fourth 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. But in the seventh parliament, 46% of members were elected for the second time as an MP.

It is worth mentioning here that a large number of members (60% and 58.8%) in fifth and seventh parliaments who were first time appointed as a member of PAC have not any previous experience to work in parliament. On the other hand, in the eighth and ninth parliament, there were 20% of PAC members who were a newcomer in the parliament as an MP and appointed as a PAC member. This variation of the level of age, education, occupation and professional experience makes a mixture of PAC role in eighth and ninth parliaments of Bangladesh.

5.4 Role of PAC in the Eighth and Ninth Parliament

The role of the PAC generally depends on some factors including the formal legal status, structure and procedure endorsed by the parliament. However, the effective role of the PAC in the eighth and ninth parliaments of Bangladesh has been identified with some role measurement tools following the analytical framework of this study (Figure: 2.6). There are seven important role measurement tools of PAC in this regard which have been analyzed on the below:

1. Frequency and duration of the meeting
2. Attendance of PAC members in the meeting
3. Working Procedure of PAC
4. Frequency and nature of PAC reports
5. The openness of the PAC Meeting
6. The internal organization of the PAC
7. Nature of PAC recommendations

5.4.1 Frequency and Duration of PAC Meetings in Eighth and Ninth Parliament

For mapping out the first three indicators, the only report of PAC in the eighth parliament and four reports of PAC in ninth parliament have been examined. It is found that the PAC in the eighth parliament convened 25 meetings and 79 sub-committee meetings in the eighth parliament. On the other hand, PAC in 9th parliament convened 125 meetings and 122 sub-committee meetings in its tenure. Table-5.4 and 5.5 provide a comparative perspective on the three variables of the frequency of the meetings, attendance of the members and duration of the meetings. The average frequency of the PAC meetings was

in eighth and ninth parliament respectively 22.8 and 12.43 days which proved that the committee meets at least one time in the eighth parliament and two times in ninth parliament per month. But the average meeting duration in the eighth parliament (167 minutes) found longer than the ninth Parliament (115 minutes).

The study conducted by the Commonwealth Parliamentary Association (CPA) among the PAC of 70 Commonwealth countries which reveal that the meeting frequency of PAC fluctuated from 1 meeting every year to 10 meetings for every month (Wehner, 2002). In the British House of Commons, the select committees meet once in a week during parliament remain in sitting and it spent at least 60-90 minutes in each meeting (Norton and Ahmed: 1999).

Table-5.4

Frequency of the PAC Meetings and Attendance of the PAC Members in 8th and 9th Parliament					
Parliament	Meetings Frequency (Average)	Total Meetings Held	Members Attended (Average)	Percentage Attended (Average)	Meetings Duration (Average)
8th	22.8	25	9	60%	167 minutes
9th	12.43 days	125	7	47%	115 Minutes

Table-5.5

Average Frequency of Subcommittee Meetings and Attendance of the Members in 9th parliament				
Sub-Committee	Meetings Frequency (Average)	Total Meetings Held	Members Attended (Average)	Percentage Attended
Sub-Committee -1	34.78 days	41	2.34 out of 5	46.8
Sub-Committee -2	35	5	3 out of 4	75
Sub-Committee -3	62.2	5	2 out of 3	66.3
Sub-Committee -4	19.12	71	1.52 out of 3	50.66

(The researcher compiled the data from the PAC reports of the Ninth Parliament).

In Indian Parliament, the PAC met regularly and the average interval of a meeting was 27 days that means it arranges at least one meeting in each month and the average duration was 96 minutes in each sitting. In the context of the parliament of Sri Lanka, it is obvious that the COPA used to meet frequently and regularly and it held four meetings each month. The average duration of each sitting was 110 minutes. Comparing with the above-mentioned cases, the meeting frequency and duration of the PAC in the ninth parliament is found acceptable. It meets an average two times per month which was moderate and standard. On the other hand, the frequency of PAC in the eighth parliament was only one

time per month. So regarding the meeting frequency, the PAC in the ninth parliament is found more active than that of the previous one.

5.4.2 Attendance of PAC Members in Meeting of Eighth and Ninth Parliament

The attendance of the members in the meeting is one of the significant indicators in regard to playing an effective role of the committee to ensure the financial accountability of the executive. In the eighth and ninth parliament respectively, 58% and 46% members of PAC on an average attended in the meeting among 15 members of the committee (See Appendix-19). It denotes that the percentage of attendance of the members in the meetings is alarmingly very low in the majority of the meetings of PAC in both the parliament. In the eighth parliament, in 19 cases out of 25 meetings, the attendance of the members crossed 50% per cent (See, Appendix-19) in which, only 2 cases, attendance of the members reached the level of three-fourths of the total membership of the committee and only in 11 occasions, attendance of the members crossed 60%. In only 2 cases among 25 meetings, the attendance of the members was below 40%. In no one case in all the 25 meetings, attendance of the members reached the level of 100% (See, Appendix-19).

On the other hand, in the ninth parliament, only in 36 cases out of 125 meetings, the attendance of the members crossed 50% per cent (See, Appendix-19). In which only 4 cases, attendance of the members reached the level of three-fourths of the total membership of the committee (See, Appendix-19). Out of 125 meetings, there are only 21 occasions were in attendance of the members crossed 60%. In 33 meetings, the attendance of the members was below 40%. In no one case in all the 125 meetings, attendance of the members reached the level of 100%. (See, Appendix-19).

The individual attendance of the members in the meeting demonstrates the same scenario. It is seen that the chairman of the PAC was present regularly in every meeting of both the parliament. But the attendance of the individual members was not satisfactory. In regards of the eighth parliament, three members Mr Showkat Ali, MP, Kazi Shah Mofazzel Hussain and Dr Ziaul Haq Mollah secured very low score as they were present only 13%, 40% and 44% meeting respectively of the total meeting (See Appendix-16). On the other hand, five members like Major (Retd.) Manjur Kader, Sayed Moazzem Hossain Aalal, Mr Md. Sultan Mahmud Babu, Mr A. S. H. K. Sadek, Advocate Mostafizur Rahman was present more than 80% of the total meetings and the maximum meetings of PAC in the eighth parliament were held in the presence of these five members (Appendix-16). In

addition to that, six members (Mr Md. Abdul Gani, Dr Md. Salek Chowdhury, Mr Md. Mashiur Rahman Ranga, Chowdhury Akmal Ibne Yousuf, Mr Samsul Alam Pramanik) attended 50% of the total meeting (Appendix-16).

Regarding the ninth parliament, Mr Khandoker Asaduzzaman MP, one of the most senior members of the PAC secured the lowest score attending only 6 out of 125 meetings which is 4.8% of the total meeting (appendix-17). On the other hand, there were only two members (Prof. Md. Ali Ashraf MP and Mosammat Farida Akter, MP) who attended more than 80% of total meetings. There were two more members (Mr Narayon Chandra Chondo MP and Mr Khan Tipu Sultan) who crossed the level of 70% presence in the meetings. Mr Md. Emaz Uddin Pramanik, MP one of the most senior members attended 50% of total meetings (Appendix-17). The attendance of the rest of the 8 members (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 Dhirendro Chandro Debnath, MP) were very poor. The level of their presence was below 50 per cent (appendix-17).

In the sub-committee meetings, except the chairman of the sub-committee, the attendances of the members are not satisfactory. No one secured above 50% score except the member Mr Narayon Chandra Chondo MP (Table: 5.5). This poor status of the attendance of the members in the meetings of PAC may identify as a serious churning of the process and pattern of membership in the committees. It is influenced a lot by the social standing of the members.

5.4.3 Working Procedure of PAC

The effective oversight role of the PAC is related to its proper way of workings as a whole. The committee should have a clear vision of how it will achieve its target and it depends on its way of workings. The working procedures of PAC in the eighth and ninth parliament are mentioned bellow on the following category.

A) Policy Meeting

The policy meeting determines the roadmap of the future action plan of the committee. In the eighth parliament, there was no policy meeting of PAC. The committee was working haphazardly without any roadmap for achieving its possible goal. But in ninth parliament, the PAC was working according to its roadmap which was formulated by its policy meetings and that was the uniqueness of the PAC in ninth parliament in its way of

workings. In 9th Parliament, the PAC in its first, second and eighth meetings decided on its system of work and plan of action and also determined to deal with the unfinished work of the previous PACs. The Committee also proposed to do the following:

- To make a list mentioning the ministry and year of the un-discussed audit reports and audit objections which was kept in the queue for a long time;
- To ask the OCAg to identify serious financial irregularities in the audit reports and to bring those to the notice of the PAC;
- To adopt a crash program to discuss audit reports placed in the parliament up to 2005 and simultaneously to discuss reports submitted after 2005, then to prepare reports containing advice, recommendations and decisions for presenting it to the parliament;
- To review the implementation status of the decisions of the previous PAC and to review the progress of action taken to implement the decisions of the present committee and
- To form sub-committees with the responsibility for speedy clearing of an accumulated backlog of past audit reports and accelerate completion of the present work (PAC, 2011).

B) Organized Tripartite Meeting to Resolve Backlog Audit Objections

The tripartite meeting was an important tool to settle the backlog audit objections. Both in eight and ninth parliament, the PAC decided to settle the long-pending audit objections through tripartite meetings. PAC decided in its 10th meeting of the eighth parliament to examine and resolve the backlog audit objection from 1971-72 to 1989-90 through a tripartite meeting. The committee also has instructed to produce the outcome of the tripartite meeting before PAC meeting every two months. PAC in ninth parliament provided instructions to CAG for holding tri-partite meetings in presence of CAG representatives, representatives from concerned ministry/department and the officials of audit office. The recommendations of the tri-partite meetings should be submitted to the committee time to time through the CAG. In the 9th Parliament, PAC cleared 98% audit backlog issues which is a remarkable achievement for financial oversight committees of Bangladesh Parliament. Besides, first time, PAC discussed and reviewed four 'Finance & Appropriations Accounts' those were submitted during the tenure of the 9th Parliament. That was another big success of PAC in the 9th Parliament over the history of the last three decades in the Parliament of Bangladesh.

C) Value for Money Audit or Performance Audit

'Performance Audit' or 'Value for Money' is another useful tool to ensure government financial accountability. The meaning of value for money combines with the "3Es" of 'economy', 'efficiency' and 'effectiveness'. The essence of the term may be explained with 'spending less', 'spending well', and 'spending wisely' that means to ensure maximum utilization minimum budget in public works and achieved the desired goal. Since the seventh parliament, the committee suggested that the CAG be introduced performance audit in public offices and projects on a limited scale. At the very beginning, it may introduce among one per cent of the total auditable unit audited by the CAG. The PAC in eighth and ninth parliament also has emphasized the CAG to apply 'Value for Money' audit tool for ensuring economy, efficiency and effectiveness in the audit process. The Financial and Compliance audit is not sufficient in ensuring transparency and accountability in the Government's accounts. Based on the direction of PAC, the first Performance Audit in Bangladesh was piloted by OCAG in the Seventh parliament. A performance Audit Cell was created and four pilot audits were carried out by officials having extensive training in performance audit from the Office of the Auditor General (OAG), Canada. The reports were finalized in January 2002 and were submitted to the session of the eighth parliament. These performance audits were:

- Printing, publication and distribution of textbooks,
- The power distribution system of Dhaka Electricity Supply Authority (DESA),
- Industrial Parks of Bangladesh Small and Cottage Industries Corporation (BSCIC),
- Health care services of the Chittagong Medical College Hospital,

After successfully piloting of performance audit in Bangladesh in 1999, OCAG regularly started to conduct performance audits through its nine Audit Directorates. Following the direction of PAC in the eighth parliament, a Performance Audit Directorate was established in 2005 for strengthening the Performance Audit Cell to coordinate performance audit activities of OCAG.

In ninth parliament, the committee suggested conducting a performance audit on projects being implemented to reducing loss in electricity management. The committee also provides direction to submit an up to date performance audit on the *Palli Daridra Bimochon Foundation* and to submit a report to the PAC as early as (PAC, 2010:15).

D) To Introduce Follow up Mechanism

Publishing the report should not be the conclusion of the procedure of PAC. PAC reports will carry significant value if the ministries/departments consider this issue seriously and take measures to implement the recommendations given on it. Treasury minutes do not prove that the committee's recommendations are acted upon and it is not considered as a valid way of accountability. The reply of the ministries/departments is not always being very explicit, and it makes a complication to track with the limited resources of parliament. As a result, the PAC may not acknowledge through its mechanism whether adequate measures were taken by the executive branch to deal with specific concerns of the PAC. Once PAC completes the discussion of a report and makes its recommendations, the responsibility of follow-up remains with OCAG Office. This area remains vague with no system or capacity in place to track the feedback of line ministries on audit objections raised by CAG and recommendations by PAC in Bangladesh. Besides, no system exists to coordinate the status of the review of audit reports or follow up on recommendations between CAG's Office and PAC in the eighth and ninth parliament. Nevertheless, according to responses that related to CAG's Office in terms of a financial recovery, the executive response has improved in the ninth parliament than the eighth parliament.

E) Media Engagement in the PAC Process

The media in Bangladesh is yet to receive direct access to PAC hearings. Nevertheless, most PACs till date have held press briefings followed by reports if the media recognizes the issues being raised as significant. The PAC in ninth parliament, the Chair of the PAC held press briefings with media after every meeting providing details of every objection that is discussed, irrespective of significance. Reporters, therefore, screen these media briefings by PAC and attend those that highlight significant national issues worth reporting on. In terms of creating access to information, the PAC reports are intended to be available online, through the Parliament's website. However, the website itself needs some format and information update to take a more up-to-date, interesting and reader-friendly approach rather than being a static medium. The reports of PAC, therefore, have not been made available online till date.

5.4.4 Frequency and Nature of PAC Reports in Eighth and Ninth Parliament

The activities of PAC are published as a form of a report and it is submitted to the parliament and circulated among the members of the parliament. The PAC reports contain the proceedings of the meetings including the verbatim report of discussion, debate and

decisions as these took place during various sessions in the eighth and ninth parliament. The frequency, nature and content of PAC report in the eighth and ninth parliament are mentioned below.

a) Frequency of the PAC Reports

The PAC in the eighth parliament submitted one report and ninth parliament submitted four reports in its tenure. The number of reports submitted by the PAC from the first parliament to ninth parliament is mentioned on the Table-5.6. In the House of Commons of British Parliament, PAC submitted 10-20 reports on an average in a year based on the reports of the National Audit Office (NAO). In 2006-07 FY, it made a record in its history of 158 years by publishing 62 reports (Holding Government to Account, 2007). In the Indian Parliament, PAC published more than 10 reports per year (Stapenhurst et al., 2005). PAC in Canadian Parliament published 10-20 reports on an average in every year (Stapenhurst et al., 2005). The frequency of the report proves the volume of the work of PAC and effectiveness also. Comparing the frequency rate of PAC report in developed democracies, it seems that the frequency of PAC report in all the Parliaments does not seem satisfactory at all. Since the formation of PAC after independence, it published and submitted only 20 reports in the house till the ninth parliament.

Table: 5.6

PAC Reports at a Glance	
Parliament	Number of Reports Published
First Parliament	0
Second Parliament	1
Third Parliament	3
Fourth Parliament	2
Fifth Parliament	4
Sixth Parliament	0
Seventh Parliament	5
Eighth Parliament	1
Ninth Parliament	4

Table 5.6 illustrates that among all the parliaments, only seventh parliament published the highest 5 reports in its tenure which was the maximum frequency of report in the history of PAC in Bangladesh. On the other hand, the second and eighth parliament secured the lowest score concerning to publish the PAC report. However, the PAC in the ninth parliament published only 4 reports though it is not satisfactory at all compared with other

developed democracies. Last but not the least; it can be mentioned here that PAC in both eighth and ninth parliament was not effective enough in terms of publishing its reports.

b). Nature and Style of PAC Reports

The report of the PAC started with a preface and acknowledgement written by the chairman of the committee. Though the report of the PAC does not have an identical pattern, the report of PAC in each parliament has its fashion. It depends on the personal choice of the chairperson of the committee. As a result, a kind of inconsistency is seen in the presentation of the information 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 inconsistency 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 is 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). Besides, it is found hide and secret policy in presenting the meeting minutes and information in the PAC reports in the eighth parliament. 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. 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 which were mentioned in the earlier report of the PAC published in the form of Treasury Minutes, correspondence of the PAC, gift 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" (Lok 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 (Lok Sabha, 2019-20).

According to the PAC report of eighth and ninth parliament, it seems a long distance between the dates of the meeting, signing date of meeting minutes and the publication dates of the report. In the eighth parliament, average 22 days were taken to approve/sign on the meeting minutes and average 536 were required to publish the PAC reports (Appendix-20). On the other hand, average 68 days were taken to approve/sign on the meeting minutes and 238 days were needed to publish PAC reports in the ninth parliament (Appendix-21). It found that signing/approving meeting minutes of PAC in ninth parliament taking more time than the eighth parliament but the eighth parliament taking a longer time than the ninth parliament to publish its reports. Such a lengthy process to

approve/sign-on meeting minutes and to publish report makes it insignificant and lost its momentum especially to implement the recommendations of the committee. It is also a hindrance inside the mechanism of PAC to ensure its effective oversight role.

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 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. 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 be a barrier of its effective role.

c). Content of PAC Reports in Eighth and Ninth Parliament

During the tenure of the eighth parliament, the PAC submitted only one report to the parliament. The report included the issues discussed in the 25 meetings until February 2005. The first chapter of the report of PAC provides general information which includes the number of meetings held by the Committee and its Sub-Committees. During this period, the PAC and its six Sub-Committees held 104 meetings, dealt with 149 objections of 15 ministries involving TK 13,154.52 crore. Following the discussion, the committee recovered TK 63.77 crore, ordered to realize an amount of TK 12581.43 and adjusted an amount of TK 157.72 crore. Besides, the committee ordered the ministry to take departmental action for some audit objections involving TK 36.79 crore and to inform the committee after taking action and decided to re-discuss an amount of TK 278.89 crore at any convenient time (PAC, 2005). The second part of the report includes the meeting minutes of 25 meetings of the main committee. But the description of the sub-committee meetings and its minutes are not mentioned in the report. The third chapter contains the financial description of various audit objection discussed in the meetings. Finally, the report included 38 meeting minutes PAC in the seventh parliament.

PAC in ninth parliament submitted four volumes of reports with its detail activities on huge audit objections concerning with past and present. It makes a record in the history of PAC for discussion and settlement of long-pending audit objections. The first chapter of

the first report of PAC provides information on the number of meetings held by the full Committee and by its four Sub-Committees. The Sub-Committees were formed to expedite the clearing of a backlog of audit objections that has accumulated at the end of the PAC over the years for various reasons. It covers the meetings held between 18 February 2009 (date of constitution of the Committee by the Parliament) and 8 July 2010. During this period, the PAC and its four Sub-Committees held 82 meetings, dealt with 947 objections involving Tk.1838.96 crore (PAC, 2010:4-5). Major Departments/ Agencies/ offices involved were Banks, DPDC, PDB, DESA, Dhaka WASA, Titas Gas, Petroleum Corporation, Railway, Public Universities, Ministries of Health, Primary Education, Land, Jute, Defenses, Foreign Affairs and Establishment (PAC, 2010).

In a substantial number of audit objections were discussed and given the decision to realize money from the officials responsible for the loss by whatever means considered necessary including filing a suit under Public Demand Recovery Act, 1913, anti-corruption cases and departmental proceedings. In some other cases, directives were issued to hold an enquiry to find out the cause of loss and to fix individual responsibility. Amounts to be recovered from officials held responsible for losses were given on Table: 5.7.

Table: 5.7
Amount of Money Recovered in the ninth parliament

#	Name of the Institution	Recovered Money
1	Janata Bank LTD.	BDT 9.44 crore
2	DPDC	BDT 50.31 crore
3	PDB	BDT 25.26 crore
4	DESA	BDT 4.09 crore
5	Eastern Bank	BDT 22 crore
6	Islami Bank Bangladesh Ltd	BDT 8.79 crore
7	Prime Bank	BDT 26.4 crore
8	Health Ministry	BDT7.50 crore
9	Dhaka WASA	BDT 2.25 crore
10	Dhaka City Corporation	BDT 1.49 crore
11	Primary Education	BDT 14.64 crore
12	Jute Ministry	BDT 2.52 crore
13	Defence Ministry	BDT 2.27 crore
14	Foreign Ministry	BDT 0.83 crore
15	Public University Teachers	BDT 6.74 crore

(PAC, 2010).

The second chapter titled 'Introduction' included a description of the number of audit reports submitted and disposed of, a total number of audit objections including the number of objections settled and remaining unsettled, and the number of Finance and Appropriation Accounts received has been given.

The decision of the PAC regarding its method of disposal of audit reports including all backlogs was also incorporated. The specific tasks assigned to four Sub-Committees were also mentioned. It also contains the report of the number of audit objections settled and specific directives issued to ministries to settle objections by holding enquiry, tripartite meeting with C&AG, and filing of departmental proceedings or money suits/anticorruption cases.

The third chapter contains some general observations of the PAC:

“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, 2010:14).

It was observed that the PAC is deficient in secretarial support and the recommendations are given by the present and previous committees in this regard have not been heeded to. The Committee strongly recommends that the Parliament Secretariat will take necessary action to deal with these issues (PAC, 2010). The Committee also required that audits conducted by CA firms on the accounts of public undertakings should be thoroughly scrutinized by the C&AG and the Government should strengthen the OCAG adequately to enable the CAG to perform his constitutional obligations properly. More emphasis should be given to performance and value for money audit (PAC, 2010).

The second report also contains the proceedings of a large number of its meetings including the verbatim report of discussion, debate and decisions as these took place during the sessions. The opening chapters highlighted the important issues included in the report with an introduction describing the volume of work to be handled by the Committee, the system devised by the Committee to cope with the workload, the quantity of work done in reducing the backlog of audits reports and objections, and general recommendations made. The second report covers the activities of the committee for the period from 9th July 2010 to 28th March 2011. During this period the Committee and its four Sub-Committees held 57 meetings, discussed 1797 objections involving Tk.3119.51 crore. For a large number of objections, decisions were taken immediately to realize the losses from the officials who were responsible for that. In other cases, directives were issued to file money suits under the Public Demand Recovery Act 1913 or to initiate

departmental proceedings or file anti-corruption actions as the Committee deemed appropriate in each case. Instructions have also been issued to closely pursue anticorruption suits (PAC, 2011). The committee recommends realizing the amount of money from the following institutions.

- Tk. 55.92 crore and Tk. 4.13 crore from officers Civil Aviation Authority
- Tk. 42.59 crore from private subscribes of BTCL through PDR Act
- Tk. 3.02 crore for loss caused in purchasing medicine by Civil Surgeon, Munshigonj,
- Tk. 3.84 crore from Railway officials for importing unusable sleepers,
- Tk.13.13 crore representing non-realization of CDST in a project of Water Development Board,
- Tk.8.83 crore unpaid land tax,
- Tk. 8.54 crore from Biman officials who received the money from sales agents but misappropriated it.
- Tk.0.63 crore from officials of R&H Department (PAC, 2011).

In other cases, the Committee directed that enquiries should be held. These were:

- Issue of work order valuing Tk. 32.81 crore in violation of rules, Tk. 1.12 crore for incurring unapproved expenditure and Tk.15.79 crore for incurring excess expenditure overestimate in R&H department
- Loss of. 26.44 Crore in Chatak Cement Factory of the Railway.
- Loss of Tk. 6.60 crore in the Food Directorate.
- Non-collection of Tk. 70.2 crore for Excise duty, Supplementary duty and VAT under Internal Resources Division.
- Loss of Tk. 676.36 crore due to failure to construct Shiddirgonj power station within the stipulated time.
- Loss of Tk. 54.93 crore in Jamuna Fertilizer Factory for production of lesser quantity of fertilizer compared to gas consumed.
- The irregular financial benefit is given to the officers of BPC.
- Loss of Tk.3.24 crore for purchase of condemned engine by Biman.
- Directives were issued to the Foreign Ministry to transfer to the wage earners Welfare Fund some Tk.5.20 crore representing 10% of Consular fee that should have been remitted earlier (PAC, 2011).

The second chapter titled 'Introduction' described the overall position of a total number of audit reports, appropriation and finance accounts received since independence and disposed of by the successive PACs. The PAC of the 9th Parliament inherited a backlog of 490 reports and another 96 reports were added by November 11, 2011. The Committee and its four Sub-Committees held 57 meetings and disposed of a substantial number of un-discussed reports and un-discussed objections in previously disposed of reports. A detailed picture of the amounts realized/to be realized, enquiries to be held, departmental action to be taken, anti-corruption cases to be filed, and tripartite meetings to be held are outlined in the Report (PAC, 2011).

Like the first PAC report, this second report made some general observation that

1. The ministries tend to show apathy and indifference in settling audit reports (PAC, 2011).
2. The OCAg also does not vigorously pursue the matter with the ministries. Closer contact between the OCAg and the ministries, a better exchange of documents amongst them and the holding of tripartite meetings could have expedited settlement of audit objections to a great extent thus reducing the workload of the PAC (PAC, 2011). This would have allowed the committee to concentrate on important objections and policy issues.
3. 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).
4. The report of the PAC has specifically mentioned the necessity of introducing a uniform standard of primary education and has expressed concerns for incurring expenditure irregularly without the approval of the PP and budget allocation or inviting bids beyond the amount of allocation (PAC, 2011).
5. The Committee also advised that the agenda of the meetings should include both current and previous reports highlighting important objections (PAC, 2011).
6. The Committee issued directives to take measures for improving the image of the country abroad and to ensure that expatriates are not harassed and their welfare is taken care of by the Ministry of Expatriate Welfare and Foreign Employment (PAC, 2011).

7. The Committee observed that audit coverage of Internal Resources Division is meagre and the VAT Authority does not cooperate with the Audit Office (PAC, 2011).

The third report covers the activities of the committee for the period from April 5, 2011, to August 14, 2012. During that time the committee and its subcommittee held a total of 75 meetings of which 39 sittings were held by Standing Committee and 36 sittings by its subcommittees. The committee has discussed the serious financial irregularities of audit reports which were placed in the Parliament before 2005 along with Audit Reports of the financial year of 2007-2008 and appropriation of finance and accounts. The Standing Committee in its 63rd to 100th sittings (102 including adjourned sittings) has reviewed the progress of implementation of decisions on 75 objections from first, second and third reports. Similarly, the Sub-Committee-1 and Sub-Committee-4 have reviewed the progress of implementation of 35 and 85 objections respectively (PAC, 2012).

In the Standing Committee, 286 objections in 51 Audit Reports relating to 34 Ministries/Divisions were discussed, of which 48 objections have been settled. Tk. 6150.20 crore was involved in the audit objections discussed out of which Tk. 731.17 Crore was recovered and adjusted because of the decisions of the Committee (PAC, 2012:8-13). Besides, decisions have been given to recover Tk. 1203041 Crore related to 64 objections and to hold an enquiry regarding 94 objections involving Tk. 2037.62 Crore (PAC, 2012:8-13). Further, in addition to taking departmental action decisions have been given to file suit with ACC or pursue suits already filed. In case of remaining 80 objections involving Tk. 1901.55, directives have been given to submit the report to the Committee within the stipulated time. Besides, the committee agreed with the recommendations of CAG regarding Tk. 875.90 Crore involved in 750 un-discussed objections from discussed audit reports and specific time-frame for taking action on this was given (PAC, 2012:8-13). Appropriate instruction has also been given to the relevant Secretaries for submitting the report of action taken by them to the committee through the CAG within the time frame fixed. Instructions have also been given for holding tri-partite meetings in case of 224 Audit Reports because only a few comments were made on the accounts out of 24 audit reports and in remaining 200 reports the objections are minor and the amount involved is small.

The recommendations of the tri-partite meetings should be submitted to the committee through the CAG. The report on the activities of Sub-Committee-1 was adopted in the 98th sitting of the Standing Committee and the report on the activities of the Sub-Committee-4 was adopted by the main committee in its 86th and 98th sittings, respectively. It is mentioned here that the recommendations of the CAG formulated after holding tri-partite meetings concerning 1030 objections contained in 215 audit reports relating to 31 Ministries/Divisions were adopted in the 95th sitting of the Standing Committee. Tk.31.89 Crore has been recovered and adjusted against the total involved amount of Tk. 99.04 Crore in those objections and objections for remaining Tk. 67.15 Crore was settled as these were found in order (PAC, 2012).

General Observation of the PAC in the third report

1. 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. (63rd sitting) (PAC, 2012).
2. A committee should be constituted to quickly identify the measures necessary to increase productivity and operational capacity of four factories of Bangladesh Railways such as Railway workshop in Sayodpur, Central Locomotive workshop at Parbatipur, Diesel Shop in Parbatipur and Railway manufacturing workshop in Pahartoli and to take necessary steps towards implementation. A project is prepared including budget estimate and ancillary matters to modernize the Railway Sector and to submit the same to the higher authority of the Government (65th sitting) (PAC, 2012).
3. The committee instructed to realize full outstanding amounts from those parties who had taken over industrial units, directly or indirectly through the privatization process from the Ministry of Industry. A self-contained report is submitted by the Ministry of Industry in the next sitting of the Committee on it and those who will fail to realize the money be held responsible and taken to task as per rules (74th sitting) (PAC, 2012).
4. In future, the concerned Ministry's activities should not be characterized by complaints of lack of action on the committee's decisions brought by the CAG. The decision of the Standing Committee to hold tripartite meetings including

- representatives of the Audit convened on the orders of the Secretary of the Ministry and to take the necessary action as per decisions of the tripartite meetings be followed by all concerned and with the consent of all the parties the decisions/recommendations taken in such meetings be sent to CAG (74th sitting) (PAC, 2012).
5. The decision was taken that once the audit objections of various kinds such as ordinary paragraph, advance paragraph and draft paragraph are raised, the concerned organization/ division/ministry would settle the objections by holding bipartite meetings with the Audit Directorate within the specified time limit as per rules. The ruling is issued to the effect that in case of objections included in the audit report placed in the Parliament bipartite/tripartite meetings be held with Audit Directorate within three months from the date of submission of Audit Report to Parliament and necessary action as per decisions taken in such meetings be communicated to the PAC through CAG within next three months which means all measure should be taken to settle audit objections within a total of six months (84th sitting) (PAC, 2012).
 6. The concerned Ministries/ Divisions would take necessary measures for getting the accounts of Bakhrabad Gas Systems Ltd. and Jalalabad Gas Transmission and Distributions Systems Ltd. audited by Certified Accountants (Chartered Accountants) as per rules in their regulations. Decided that pilferage of gas at all CNG stations be investigated, arrangement be made to punish the person's responsible and necessary measures taken for stopping such pilferage of gas (84th sitting) (PAC, 2012).
 7. While examining the audit objections raised against the Ministry of Education and the Ministry of Primary and Mass Education, it came to the notice of the Committee that the money collected through the sale of admission forms and course fee is not deposited to government treasury forthwith. The Committee directed that ruling be issued to stop such illegal practice of realization of course fee and sale of admission form. In case this practice continues it is decided that the Ministry would issue directive upon all educational institutions to deposit money so collected in the government treasury. The Committee also instructed the Education Ministry to eliminate disparity in the salary of head-masters, principal and other teachers of private secondary schools, technical schools, general

- education and madrasah education by forming a committee (85th sitting) (PAC, 2012).
8. The Committee considers the establishment of rental power stations for increasing generation and supply of electricity is commendable. But, it came to the notice of the Committee that whereas these plants could not go into full capacity production due to lack of supply of oil agreements have been executed to set up new stations. The Committee advises the Ministry to reconsider the justification of such action. Meanwhile, the Committee has information that many quick rental power plants are using outdated/obsolete machinery which is not of the required standard and consequently these plants could not reach the desired level of generation. It appeared to the Committee that over-invoicing was resorted to while importing these types of machinery which should have attracted the attention of the Power Development Board. The Power Development Board and the Ministry are advised to remain prepared to respond in case any question is raised over this matter. (94th sitting) (PAC, 2012).
 9. The Ministry of Health and Family Welfare is advised to ensure equitable utilization of its gradually increasing budget every year in the concerned institutions under it (98th sitting) (PAC, 2012).
 10. The concerned audit authority is advised to prepare the module of training for revenue audit and to arrange training of such auditors in the Financial Management Academy. The concerned audit authority is advised to produce audit reports of the contemporary year on the Ministry of Health and Family Welfare and other related Ministries (97th and 98th sittings) (PAC, 2012).
 11. The Committee advised the CAG that after examining the Financed Accounts of the Government necessary steps be taken to produce up to date and easy to understand reports (100th sitting) (PAC, 2012).
 12. The Committee suggested that specific proposals be sent by the CAG to the Ministry of Finance for the reorganization of his office (100th sitting) (PAC, 2012).

The Fourth Report of the Public Accounts Committee (PAC) of the 9th Parliament was placed before the Parliament on 24th October 2013. This report has covered minutes of 56 (Fifty-Six) sittings of the PAC of which 26 sittings (including 1 adjourned) were held by the Main Committee, and 30 sittings were held by its sub-committees. During the period of 14th August 2012 to 19th September 2013, the main committee and two Sub-

committees of PAC examined and reviewed as well took hearing on 1133 audit objections from 41 audit reports with two Finance Accounts concerning of 36 Ministries/Divisions in its 56 sittings (PAC, 2013). A total of 926 objections (involving BDT 2769.6 million) have been settled out of 1133 and necessary recommendations given in respect of remaining 207 audit objections. The committee recovered and adjusted BDT 1700.9 million out of BDT 33581.4 million in its 56 sittings. Besides, directions were given to recover BDT 7879.1 million relating to 30 Audit Objections; to conduct an inquiry, to take departmental action, to file suit with Anti-Corruption Commission (ACC) and follow up suits filed regarding BDT 6176.3 million involved with 79 audit objections; specific directives were given for remaining 98 objections involving BDT 16203.3 million (PAC, 2013).

5.4.5 The Openness of the PAC Meeting

The meeting of the PAC 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 in Bangladesh. Generally, the PAC does not arrange any briefing with the media. However, they hold press briefings followed by publishing PAC report 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 very often providing a summary of the objection. PAC in the eighth parliament arranged some meeting occasionally but it was not held after each meeting of the committee. In terms of creating more access to information, the PAC reports should be available online, through the Parliament's website. But it is not available on the website. There is a link in the Committees window of the parliamentary website titled 'Committee Reports' but after clicking on there it appears "The requested URL /images/pdf/committee report/Committee-Report-Bangla-9th.pdf was not found on this server" (Website of Bangladesh Parliament, 2020). 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.

Regarding the British House of Commons and Indian parliament, all the reports of PAC that submitted to the House are available in an easy and reader-friendly approach on the website of the parliament so that anybody can get access to it easily from anywhere and

anytime. The media and the individuals are allowed to the public hearing of the PAC in the House of Commons and it is broadcast through the Commons- 'parliamentlive.tv'. The audio and video scripts also remain available in the archive of 'parliamentlive.tv'. In Indian Parliament, the PAC maintains a close relation to the media but it does not arrange a public hearing. It provides press release after every meeting of the committee mentioning the agenda and the decision of the meeting in details. The Parliament of Bangladesh also has its TV channel named Sangsad TV but its activities remain limited on the live broadcasting of the session of the House. It does not broadcast the committee activities.

5.4.6 Internal Organization of the PAC

The PAC is composed “of not more than fifteen members by the house. Minister is not appointed as a member of the committee. If a member of PAC is appointed as a Minister, he/she will be no longer member of the committee from the date of such appointment” (BJS, Rules, 234:2007a, p.96). Usually, the appointment of the PAC members of Bangladesh is given based on proportional representation of political parties in parliament (Ahmed, 2002). Following the provision of RoP, the PAC in the eighth and ninth parliament was composed of 15 members and the proportion of the government and the opposition members in the PAC were 11:4 and 13:2 respectively. The chairperson of the PAC in Bangladesh is appointed among the MPs from the treasury bench following the majoritarian policy. This majoritarian policy was also followed about the appointment of the chairman of PAC in the eighth and ninth parliament.

In both the Indian Parliament and British House of Commons, the chairman of the PAC is appointed traditionally from the opposition senior members. In Britain, the chairmanship of some select committees including PAC was allocated from the opposition based on the argument that the opposition leaders would be hard-pressed to secure government accountability (Jogerst, 2003). 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 (Jogerst, 2003). 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, p.6).

Another aspect of the internal organization of PAC in Bangladesh is to appoint subcommittees to scrutiny and review the audit objections submitted in the parliament. The PAC has to deal with a huge workload and it is not possible to discuss every issue in the meetings because of time constraints. Besides, members of the PAC have additional responsibilities and involvement with other committees. So, the appointment of subcommittees may make a division of work among the members so that they can scrutinize the objections properly and deeply. PAC in the eighth parliament formed six subcommittees and the ninth parliament was formed four subcommittees (See, Appendix-14). The composition, 'Terms of Reference' (ToR) and duration of the sub-committees were fixed as per RoP. Subsequently, time to time, the numbers of sub-committee members and their ToR were changed. The tenure of all the Sub-Committees in the eighth and ninth parliament was during the tenure of the PAC subject to the condition that it may be dissolved if it can complete its assignment earlier.

The decision of PAC was taken based on consensus among the members, though the MPs in the House most of the cases remain divisive in major policy issues. So, the meeting environment of PAC may provide a training ground for the members to make a culture of parliamentary compromise.

The PAC in Bangladesh does not have any staff to monitor the progress of the implementation of PAC. Committee section-2 is assigned to deal with the issues of PAC but they are also assigned for dealing with other committees. As a result, they feel a huge workload to deal with the assignment of the committee also. Besides, the committee does not have any research and evaluation wing also. However, the PAC maintains a close relationship with the CAG.

5.4.7 The Nature of PAC Recommendations

One of the major functions of PAC is to ensure financial accountability of different ministries/departments as a part of its *ex-post* scrutiny process. The decisions of the PAC are usually given as a recommendation as it is the general norms of Westminster forms of government. Likewise, the decision of PAC is given in the same manner in the parliament of Bangladesh. These recommendations of PAC publish on the following six manners:

- Recovery
- Adjustment
- Objection settled

- Departmental Action
- Re discussion
- Realization of money

Among the above-mentioned decisions, objection settled and re-discussion is directly implemented by the PAC itself through bi- party or tri-party meeting in its table. On the other hand, decisions like Adjustment, Recovery, Departmental Action, and Realization of money are implemented by the concerned ministries/ departments. The committee has nothing to do in this regard except giving some recommendations.

Table: 5.8
Agents to Implement PAC decisions

Implementing Agents	Forms of Decisions
Implemented by the PAC itself through Bi- party or Tri-party meeting.	<ul style="list-style-type: none"> • Objection settled • Re discussion
Implemented by the concerned Ministry/ Department.	<ul style="list-style-type: none"> • Adjustment • Recovery • Departmental Action • Ordered to Realize

In the first 25 meetings of PAC in 8th parliament, the committee discussed 149 audit objections of different ministries which were concerned with TK131545.2 million. After discussion and in-depth study, the committee recovered about TK 637.70 million from the accused and adjusted TK1577.2 million. Besides, the committee found serious anomalies relating to TK 367.8 for 62 audit objections (1.087% of total audit objection) and asked the concerned Ministry/Department to take necessary departmental action and ordered to keep the PAC up-to-date about the action taken. In addition to that, the committee settled 52 audit objections (34.89% of total audit objection) involving TK 359.1 million and decided to re-discuss an amount of TK 2788.9 million for 35 audit objections (23.48% of total audit objection) at any convenient time. Moreover, the committee issued a directive to realize an amount of TK 125814.2 million from the ministries or departments.

On the other hand, the Public Accounts Committee (PAC) of the 9th Parliament since its formation on 18th February 2009 was very functional. From the 1st sitting on 27th April 2009 till September 19, 2013, the committee held 128 sittings and Sub-Committees held 134 sittings. During the 9th Parliament, PAC published four reports based on its 262 sittings (including adjourned Meetings).

PAC in 9th parliament discussed a total of 831 audit objections of different ministries which were concerned with TK1, 50,970.2 million. After discussion, the committee recovered an amount of TK 11784.6 million from the accused against 164 audit objections (19.73% of total objection) and adjusted TK1322.4 million and settled 155 audit objections (18.65 % of total objection) involving TK 13794.2 million. Besides, the committee found serious irregularities relating to TK 39,139.7 against 248 audit objections (29.84 % of total objection) and asked the concerned Ministry/Department to take necessary departmental action after proper investigation and ordered to keep the PAC up-to-date about the action taken. In addition to that, the committee decided to re-discuss an amount of TK 60408.2 million at any convenient time. Moreover, the committee issued a directive to realize an amount of TK 25668.9 million from the ministries or departments.

Table: 5.9
PAC Decisions in the Eighth and Ninth Parliament

Amount of money (BDT in Millions)				
Types of activities	8 th Parliament		9 th Parliament	
Recovery	637.70	0.48%	11784.6	7.8%
Adjustment	1577.2	1.19%	1322.4	0.87%
Departmental Action	367.8	0.27%	39139.7	25.9%
Objection Settled	359.1	0.27%	13794.2	9.13%
Re discussion	2788.9	2.12%	60408.2	40%
Realization	125814.2	95.64%	25668.9	17%
Total Amount of money involved	131545.2		150970.2	

Source: Data compiled by the researcher from the PAC report of 8th and 9th Parliament.

5.4.7.1 General Recommendations of PAC in the Eighth Parliament

The PAC in the eighth parliament provides some general recommendations for various ministry, departments, and institutions so that they can improve their service quality and may ensure accountability. The recommendations are mentioned below:

- The committees recommend that they will discuss the ministry wise backlog audit objections since 1971-72 to 1989-90 with the tripartite meeting of CAG representative, concerned ministry representative and concerned audit office within the next six months. CAG office will inform the update of the tripartite meeting every two months to the PAC (PAC, 2005).
- The suspense account was created for expending money having no budget. As a result, it creates the inconsistency in the final account of Bangladesh Bank and the annual budget. The committee advised the Directorate of Roads and

Highways not to expend money without allocations and ordered to stop such suspense account (PAC, 2005).

- The committee mentioned that 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).
- The OCAg of the Peoples Republic of Bangladesh has a constitutional mandate to examine all the accounts of all government institutions and it has constitutional jurisdiction to ask any document regarding the accounts of any institutions. The committee advised the entire ministry to cooperate the OCAg regarding conduct their audit activities (PAC, 2005).
- The committees recommend the Railway Department to be more careful to use purchase the machinery from outside and advised to use the machinery produced in the Railway workshop (PAC, 2005).
- The committee ordered the BTTB to amend the existing contract with Pacific Bangladesh Telecom Ltd. for securing the greater interest of the people and advised the ministry to be more careful to sign such contract in future so that the interest of the people and the government may be more secured (PAC, 2005).
- The committee expressed its dissatisfaction to the secretary of the concerned ministry except for six ministries for not settling the audit objections from 1971-72 to 1989-90 which was advised by the committee in its 10th meeting. In future, the secretary should be more careful to implement the committee direction (PAC, 2005).

5.4.7.2 General Recommendations of PAC in the Ninth Parliament

In the ninth parliament, PAC in its various meetings found some loopholes in the process of audit and noticed some apathy apart from concerned ministry. As a result, the committee was given some recommendations to the ministry/department and other concerned for its smooth functioning. The recommendations are mentioned below:

a). Ministries should be Cooperative and Take the Audit Process Seriously

The Public Accounts Committee in ninth parliament, in analyzing audit reports, has noticed with concern that there are unwillingness and procrastination among the Secretaries of the Ministries to respond to audit objections. Despite repeated letters written to them by the CAG, many Secretaries did not reply to audit objections, which constitute

dereliction of duty on their part. This was a major reason for the accumulation of backlog of audit objections.

The Committee's directive was to remind the Secretaries of the Ministries that they are being legally responsible to accept the letters written to them by the OCAG/Audit Directorates. They were to take action on these letters and complete the necessary duties assigned to them. Relevant Department/Directorate/Offices also must fully cooperate with the CAG, and attach the utmost importance to the matters raised by the OCAG. Secretaries and officials should have appeared before the PAC with full information to discuss the audit objections in meetings convened by the Committee. For this, it is essential to prepare, with up-to-date information, lists of unsettled audit objections along with all information. Ministries must maintain constant contact with the concerned Audit Directorates. The Secretaries, as Principal Accounting Officers, are compulsorily required to attend the meetings of the Committee. Because of a lack of necessary preparation on their part, meaningful outcomes were hindered in several meetings (PAC, 2010).

b). Secretaries to be Present at the PAC Meetings

In ninth parliament, the Committee's clear instruction was that the Secretaries of Ministries/Divisions along with the concerned Heads of Agencies must be present in the committee meetings at the time of discussing audit reports. If for any unavoidable reasons the Secretary cannot attend the meeting, he must inform the Chairman of the Committee in advance, and arrange to send a suitable representative to the meeting of the Committee. Care should be taken so that officers attending the meetings can instantly furnish necessary information and give replies to objections along with the latest action taken. The committee decried non-implementation of, and dilatory action in, implementing its recommendations. Such tendencies on the part of the Ministries impede in ensuring accountability of activities of the Government (PAC, 2010:14). Quick settlement of accumulated audit objections and making it up to date to implement the current and past decisions of the PAC have to be given top priority. Any directive to realize any money or any other instruction given by the PAC or any of its Sub- Committee has to be treated as realizable/ implementable by the concerned authority. It is not necessary to wait for formal approval of the minutes of the meeting before taking action (PAC, 2010).

c). Ministries to Settle the Objection with OCAG Expeditiously

PAC in ninth parliament directed that the objections in the concerned audit reports and discussed in the meetings of the Committee, as well as those not discussed, should be treated as accepted by the Committee. Efforts had to be made by Ministries/Division/Agencies to settle the objections by contacting OCAG. Progress reports are to be submitted regularly to the Committee through the OCAG in the time frame fixed by it (PAC, 2010).

d). Strengthening the PAC and OCAG to Undertake Constitutional Tasks

The PAC in ninth parliament has not seen any progress in increasing the staff strength to provide adequate parliamentary secretarial support to it despite recommendations made by previous Committees in this regard. The Committee is repeating its demand for providing the necessary number of staff along with a coordinating officer of the rank of Joint Secretary, to enable the Committee to quickly complete the unfinished work of previous Committees and to cope with its ever-increasing workload as well as to work with various Ministries in a coordinated manner. The CAG should thoroughly review the audit reports prepared by CA firms on the accounts they have been delegated along with cash flow analyses of the Public Undertakings, Agencies and Companies, and then incorporate the results in its annual report. Attention should be paid to include in the report the inconsistencies noticed and suggestions as to how management can be improved. It is also necessary to conduct detailed audits in the interest of transparency and accountability, to show the overall picture of irregularities. To enable the OCAG to do this, the Committee will recommend making it strengthen the Office by providing necessary manpower and financial resources. The CAG should be able to exercise his constitutional powers and was asked to prepare estimates for necessary manpower and finance to achieve this. The PAC shall render necessary assistance and cooperation to CAG so that he can discharge his constitutional responsibility boldly (PAC, 2010).

e). Performance Audits

The Financial and Compliance audit is not sufficient in ensuring transparency and accountability in the Government's accounts. It is necessary to implement proper Performance Auditing in Bangladesh. For example, performance audits are necessary on projects being implemented to reducing loss in electricity management. Also an up to date performance audit on the *Palli Daridra Bimochon Foundation* should be conducted and a report submitted to the Committee (PAC, 2010).

f). Continued Unwillingness of Ministries to Cooperate with OCAG

The Public Accounts Committee in ninth parliament noticed - as it did in its first report - that audited entities have shown apathy and a general unwillingness to send a reply/necessary supporting documents along with replies to the Audit or have procrastinated in doing so. On the other hand, the Audit Offices of the OCAG were often slow to contact the audited entities. A joint meeting by the Ministries with the Audit Directorates could have led to legally acceptable solutions in many cases. The Committee thinks that exchange of information and documents between them could have expedited settlement of audit objections. This would have led to the reduction of the number of accumulated audit objection and the Committee would have got more time to pay attention to major high-risk objections and policy issues.

The Ministries are advised to take initiative on the above lines to settle audit reports. The Committee noted with concern that the Ministries/Divisions take a long time to identify persons who are responsible 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 punished or are required to repay the public money lost or wasted because of their culpability (PAC, 2011).

g). Committee Directed Agencies to Prosecute for Corruption and Loss

This kind of mismanagement is against financial discipline and creates opportunities for the spread of corruption. Hence the Committee in ninth parliament recommends that the names of the officers/staff of the audited entities that are connected with the objections should be published. The Ministries/Divisions or their Agencies should take all necessary steps to identify the persons responsibly, and file proceedings under Government Servants (Discipline and Appeal) Rules. The pursuit of these cases and individuals, or adopt other measures as are deemed fit, are necessary to prevent losses of public money and the spread of corruption. The Committee directed that the Internal Resources Divisions should specifically give responsibility to one of their officers for settlement of audit objections, review Income Tax Tribunal cases and take necessary action (PAC, 2011).

h). Uniform Appointment System for Education Staff

While discussing audit objections in respect of the Ministry of Primary and Mass Education, the Committee in ninth parliament concluded that it is essential to introduce uniform standard education and system of appointment of teachers in primary schools and

upgrade primary education up to 8th class and in terms of Article 17 of the Constitution of the Republic the difference between government and government registered private primary school should be reduced to achieve the same standard and quality of education and the Ministry should initiate steps towards this end (PAC, 2011).

i). Expenditure Made without Proper Approval

The Committee in ninth parliament expressed concern where the Roads and Highways Directorate incurred expenditure without the approval of the PP, thus creating a liability without budget allotment. Also, bids were invited beyond budget grants and work orders were issued against such bids thus creating liability and wastage for the Government. All these expenditures were against the Operational Manual of the Ministry of Communications. The Committee considered that such activities should be controlled and the Manual of the Directorate should be revised and updated by an expert committee (PAC, 2011).

j). Clearing the Backlog of OCAg Reports

To facilitate the clearing of a backlog of audit objections expeditiously and to discuss current objections the Committee in ninth parliament directed that along with the previous audit reports the current ones should also be included in the agenda of the meetings and important objections should be placed at the top of the agenda. The recommendations of the CAG on other objections were to be taken up by the Audit offices and the concerned Ministries, and if necessary tripartite meetings should be held. Progress was to be reported to the Committee in due course. Besides this, CAG's final opinion on action taken and to be taken, along with the progress report on the implementations of Committee's decisions, should also be reflected in the working papers of the meetings. The Committee directed that in every Ministry/Directorate a complete monitoring system should be introduced, a monitoring register opened and the Secretary should monitor the progress of implementation regularly (PAC, 2011).

k). Improving the Country's Image Abroad

The Committee in ninth parliament issued some important directives to the Expatriate Welfare and Foreign Employment Ministry to improve the image of the country abroad, to make the process of sending skilled and unskilled labour easier, and to ensure that the dependents of the expatriates get due educational assistance and other benefits from the Expatriate Welfare Bank. It is mainly the private entrepreneurs who have opened the

avenues of foreign employment opportunities. So Government policy should not be to control their activities for the sake of control only, rather it should be proactive to encourage and assist the private sector to improve its performance. Endeavours should be made to expand the foreign employment market; more attention should be paid to send skilled labour by increasing the opportunities for more technical education in technical schools. The relatives and dependents of expatriates should be given opportunities to deposit money in the Expatriate Welfare Bank. The Bank should be closely watched to ensure that no corruption takes place in the expatriate welfare fund and that the fund is utilized for its intended purpose (PAC, 2011).

I). Auditing the Internal Resources Division

While examining the audit report on Internal Resources Division for the year 2006-2007 the Committee observed that only a 10% audit was done resulting in a small number of objections appearing in the report. The Committee expects that the CAG will arrange to conduct detailed and in-depth auditing of the activities of the Division and to submit a report. The Committee was informed that the VAT Large Tax Payers Unit is not cooperating with the OCAg in supplying the VAT assessment documents of VAT-registered entities, which violates Article 728 of the Constitution of the Republic. The Committee is of the view that it is obligatory on the part of the Customs authority to supply those documents of the VAT payers to which they have access for examination. The Committee decided that the persons or officers responsible for creating obstacles in this matter are liable for punishment under Penal Code. The Committee instructs that under Article 128 and Paragraphs 31 and 34 of the VAT Act, all authorities of the State/ Government are under obligation to supply to audit accounts. In examining the objections raised against the Essential Drug Company Limited the Committee concluded that the Company had not been working in the public interest. The Committee advises that the Company takes appropriate measures to earn public confidence. The CAG is requested to conduct an audit on the accounts of the firm of the current period and report to the Committee (PAC, 2011).

5.4.7.3 Selective Case Study on PAC Recommendations

Among the recommendations of PAC given against several ministries in the eighth and ninth parliament, two ministries have been chosen selectively considering the nature of audit objections against them and these two ministries are: Ministry of Communication and Ministry of Health and Family Welfare.

a). Ministry of Communication

A total of seven meetings were held to discuss the audit objections regarding the issues raised against the ministry of communication. The committee discussed and reviewed several audit objections, annual reports and special audit reports in its seven meetings. The committee discussed a total of 33 sections of different objections and settled only 12 sections of them based on the reply (oral and written) from concerned departments. The PAC discussed several audit objections of different ministry in its 2nd meeting held on 03.09.2003 among them the specific audit objections of the Ministry of Communication were; Annual Audit Report (2000-01) of CAG on Roads and Highways Department and Special Audit Report of CAG on the suspense accounts (1993-94 to 1996-97) of Roads and Highways directorate (PAC, 2005). The meeting started at 5:00 pm and continued till 9:00 pm with the presence of 10 among the 15 members of the committee presided by the Chairman of the PAC *Advocate Haroon Al Rashid*. To explain the audit objections, the CAG of Bangladesh *Mr Asif Ali* attended the meeting on behalf of his office. To reply and to refute the audit objections of concerned ministry/department, *Mr Sayed Rezaul Hayet*, the Secretary of the Ministry of Communication and *Mr Sheikh Robiul Islam*, Chief Engineer of the Roads and Highways department were also present at the meeting.

The PAC initiated its deliberation process through the audit objection of the annual audit report of the Roads and Highways department. This annual audit report includes 17 audit objections among them 9 objections were discussed in details and given their deliberative decision.

Box-5.1

Case Study: 1

Audit Objection: “A tender forgery was done by showing false tender notice which was worth about BDT 13, 02, 94, 948”.

The chairman of the PAC initiated the discussion in its 2nd meeting by expressing his serious concern about the gross irregularities held in the Roads and Highways Department (RHD) by publishing the false tender notice in a single newspaper only named Jugantor. The secretary of the ministry of communication was thankful to the

CAG for identifying such forgery case. He committed to be more cautious so that it may not happen in future. He further assured, “After proper investigation regarding this matter, the ministry will inform the committee as early as possible” (PAC, 2005). Following the reply of the ministry, the CAG recommended the PAC be reconciled the issue by giving committee decision considering the merit of the objection.

After deliberative discussion, the PAC had given his decision with some general policy directions. The members of the committee unanimously warned the ministry officials for showing apathy to the audit objection raised by the CAG before. Earlier, the ministry may take stern action with the proper investigation against this serious financial irregularity involving a huge amount of public money. The committee recommended the ministry to submit the investigation report in the next meeting and to realize the money immediately (PAC, 2005).

In this regard, the committee categorically has given some direction to the ministry that they will have to resolve the audit objection within 90 days after raising the objection by CAG. Considering the nature of irregularities like; theft, embezzlement, forgery and other kinds of a discrepancy, the ministry will take immediate departmental action. The committee also advised the ministry to inform the committee in the next meeting whether the executive engineer was alive after 90 days of raising the audit objection. If he remains alive within 90 days of raising an objection, then why not the action was taken against him? (PAC, 2005).

In the 4th meeting of PAC, the secretary of the ministry of communication verbally acknowledges the committee that noteworthy progress has been achieved by this time following the directives of the committee given in 2nd meeting. He also informed that a high empowered investigation committee has been formed by the approval of the cabinet to investigate the forgery issue. The investigation committee asked for one month extended time to investigate the irregularities properly. The ministry will take departmental action based on the report of the investigation committee. Meanwhile, the ministry filed a case in the department of anti-corruption in this connection (PAC, 2005). After hearing the advancement from the secretary, the chairman of PAC wanted to see the ministry action and the committee recommendation side by side in a flow chart for the better understanding of the committee. The secretary was not well prepared to produce it in that form. Consequently, the committee expressed its discontent and asked the reason for not submitting it in a flow chart as it was decided in the last meeting.

Thereafter, the committee adjourned the meeting and advised to present the progress report in a flow chart in the next meeting.

In its 6th meeting of PAC held on 31.12.2003, the secretary of the concerned ministry again appeared before the committee and informed the recent development regarding the investigation. He mentioned that the investigation committee found the probe of the forgery matter but they did not submit the complete report yet. They need more time to collect required documents as it was crooked by the Anti Corruption Department by this time. Those documents are relevant to find out the responsibility of related officials involved in this connection. Finally, the committee once again extended the time to conduct the investigation properly and advised the ministry to submit the report in the next meeting of PAC (PAC, 2005:134-135).

Subsequently, the ministry did not submit any report to the PAC in its tenure of 8th parliament. Likewise, the committee did not query for further progress of that issue. As a result, the issue remained dormant and no other query was made apart from the committee side. Initially, the ministry filed a case in Anti Corruption Department but its progress remained out of knowledge of PAC in its tenure of 8th Parliament.

As per the jurisdiction of the committee, it can recommend only but it does not have any power to implement the decision. Following the mandate of the PAC, it was working to ensure financial accountability and given several directives and recommendations against the audit objection of CAG. Analyzing the nature of the content of the committee meeting, it can be said clearly that there was an adequate attempt and willingness to ensure accountability from the committee side. The committee several times expressed its concern and dissatisfaction to the ministry's action. Having a lot of endeavour from committee side, the optimum result is not achieved because of the following reason: first, the non-cooperation and indifference attitude of the Ministry of Communication, second, lack of experience of the committee members to handle such grand irregularities. The committee found some oblivious attitude from ministry when they asked to produce some relevant documents in the meeting. Besides, they were not well prepared to face the query of the committee. The most compelling evidence of showing apathy by the ministry is not to submit the progress report of action in a flow chart based on committee recommendations. It was a very significant recommendation apart from the committee to understand the progress and status of the implementation of PAC decision. The committee however vehemently scolded the ministry official in that regard. It is also

found that the committee may not take departmental action voluntarily after raising the audit objection by the CAG. The committee noticed these drawbacks and advised the ministry to take proper departmental action voluntarily within 90 days of receiving official notice from the audit office in future (PAC, 2005). So analyzing the case mentioned above, it is vivid that the implementation of the committee decision and the success of PAC mainly depends on the willingness and whims of the executive.

Observations of PAC Regarding the Ministry of Communication

- There was a common phenomenon in taking action against malpractice or financial discrepancy by the ministry. The ministry usually keeps it in the long queue after officially receiving notice from the CAG office. Generally, the audit office allows 90 days for the ministry to respond to the raised audit objection. But the ministry did not respond it in time. As a result, very insignificant issues placed to the committee by the CAG which is not desirable to place on the committee table. It is to be resolved by the ministry level through departmental action. In that context, the committee advised the ministry to respond or ensure departmental action within 90 days of receiving audit objection (PAC, 2005).
- The PAC recommended the ministry to submit the progress report in a flow chart keeping ministry action and the committee decision side by side. So that it can easily understand the progress of implementation of the committee decision. (4th meeting) (PAC, 2005).
- CAG office submitted a complaint against the Ministry of Communication and Railway Authority for non-co-operation to produce the proper documentation in time. Taking those complaints in cognizance, the committee advised all the ministry/ department/ directorate/ organization to be more cooperative and responsive in auditing matters with CAG. They must supply relevant documents to the CAG following the constitutional obligation. (16th meeting) (PAC, 2005).

b). Ministry of Health and Family Welfare (MOHFW)

PAC in eighth Parliament deals with several audit objections of the Ministry of Health and Family Welfare (MOHFW) in its eight meetings. The members of the PAC, GAG along with his officials, the secretary of the MOHFW Mr *Md. Fazlur Rahman*, Director General (DG) of health directorate *Md. Mizanur Rahman*, as well as other officials of the

concerned department, were present in the meetings. On an average 9 members of PAC were present in each of the meetings where only 2 meetings were held with the highest presence of the members (11) and the lowest presence (8) of the members were in 2 meetings and no meeting was held with the presence of all members. Each of the meetings was pre-scheduled and its agenda was fixed previously. The committee discussed a total of 17 audit objections of different directorates under the Ministry of Health and Family Welfare ministry. Among them, selected proceedings of audit objections are analyzed below as a case study.

The CAG raised seven audit objections among several sections of the Special Audit Report on the payment of CD VAT (1998-99) of HPSP project under MOHFW. Among the seven sections of the objection, only a section of audit objection is analyzed as a case study.

Box-5.2

Case Study: 2

Audit Objection: An amount of BDT33181744 has been misappropriated from the fund of CD VAT.

The CAG office formally notified the ministry about the audit objection as it is their constitutional mandate. The ministry recognized the audit objection as unfeigned and mentioned in its reply that the defalcation has been done with fake advice. They also mentioned in reply that two officials already have been suspended in this connection as a part of departmental action. Following the statement of the MOHFW, the CAG office did not convince and referred it to the PAC mentioning the comment that it is a serious discrepancy of public money and need to recover this large amount of money along with to ensure stern action against the perpetrator. The CAG placed it in the second meeting of PAC which was presiding by the chairman of the committee Mr *Advocate Haroon- Al-Rashid*, MP. In the deliberation process of PAC, the committee members expressed their utter surprise and comment “It is a serious financial irregularity and we do not think that such a grand misappropriation is done with only 2-3 lower-level officials without any connection of high-level officials. Besides it is not justified to suspend only 2-3 lower-level employees who were in charge of minor responsibility” (PAC, 2005: 58). After a long discussion in the 2nd meeting of PAC, it is decided by the PAC that the ministry will ensure proper action to recover the involved money through investigation and will explain the progress in the next meeting. They also advise the ministry to find out the

name of the then secretary of the ministry and other official involved in this connection (PAC, 2005).

But the ministry failed to submit any update in the successive meeting. The secretary of MOHFW approached on this issue in the 4th Meeting of PAC held on 16.10.03 with some reasons for not comply with the committee recommendation by this time. The secretary mentioned, “A case has been filed in the Bureau of Anti Corruption by the ministry and they are investigating the matter. In this regards, the ministry may not take action as it is a sub judice matter” (PAC, 2005: 59). He was apologized for not executing the committee decision and committed to conform the committee decision in future.

The chair of the PAC strongly provided the directives to the secretary to supply 40 copies of its work order to the Committee Section-1 of parliament secretariat at least one week ahead of the committee meeting. He expressed his resentment to the MOHFW for ignoring such a grand corruption for a long time even after given reminder by the CAG and the committee several time. The committee finally approved one month time to submit the investigation report, the departmental action as well as other legal actions that already have been taken by the ministry.

In the 6th PAC meeting, held on 31.12.2003, the secretary of the MOHFW informed the committee, “there is significant progress of the investigation regarding the issue. We already talked with more than 34 persons as a part of collecting evidence. It will need more time to complete the entire process” (PAC, 2005:132). Hearing the clarification from the secretary, the committee extended the time for the ministry to submit it in the next meeting.

In the 10th meeting of PAC, the secretary of the MOHFW approached to the committee without the investigation report instead he appealed to the committee to extend the time again as he received the report three days before. So he will require more time to analyze the report. Then after, the committee extended seven days more time and given the direction to the ministry to submit the report within this stipulated time along with the report of punitive actions that have been taken by this time against the perpetrator. Thereupon, the report was not submitted during the length of 8th parliament and the status of the implementation of committee recommendation remained officially unknown as it was not published yet on the PAC report of 8th parliament. Thus ended the process of PAC for this particular audit objection in 8th parliament.

Considering the nature and dimensions of irregularities of MOHFW that mentioned above, the PAC decided to form a subcommittee to scrutiny and to investigate the audit objections.

Findings of the Subcommittee

The civil surgeon of 16 different districts has purchased the medical-surgical equipment with comparatively too much high rate (100 times more than existing market price) through which a huge amount of public money has been speculated by the government official. The convener of the subcommittee Dr *Sayed Abdullah Md. Taher* termed this grand financial discrepancy as an act of organized gang. He mentioned that more than 100 corers of BDT have been defalcated by the civil surgeons of *Mymensingh, Bagherhat, Vhola, Tangail, Jessore, Jamalpur* and some other districts with the connection of some corrupt officials of MOHFW and Ministry of Finance. Besides the committee found the connection of a local syndicate comprised with medical equipment traders, officials of the district account office, officials of civil surgeon's office and the local political leaders both from AL and BNP through mutual compromise. The members of the subcommittee visited every accused civil surgeon's office of different districts and examine relevant documents on this audit objection. The committee found substantial facts in favor of this massive subversion. The convener of the subcommittee mentioned, "The secretary, principal accounting officer of MOHFW, should be responsible for that grand corruption. As per rules, any amount of money should be approved by the signature of the secretary of the respective ministry. But the subcommittee observed that the embezzled amount of money has been approved by the signature of join secretary of MOHFW Mr *Azizur Rahman* without any official consent of the honourable minister and secretary" (PAC, 2005:17-18). While the committee asked the alleged officials of MOHFW to be present before the committee for self-defence, they mentioned that the regarding the amount of money was approved by the desire of the then health minister and following his expectation, the joint secretary signed up the file for final approval. But, surprisingly, there was no resolution in favor of the minister's aspiration. All the alleged claimed themselves innocent and seeking to relive from this conviction.

One of the accused Dr *Sayed Monowar Ali*, former civil surgeon of *Vhola* district, mentioned that he was suspicious and returned the additional amount of money to the DG office. But it appeared opposite to me from that office and to spend that amount for the development of the hospital. For the best possible use of the returned amount of money, he

called upon the meeting of district health development committee (HD) which presided by the local MP of that time Mr. *Nazimuddin Alom*. The HD committee made a survey committee for fixing the market price of the required equipment. It is to be noted here that the district president of both BNP and AL were involved in that survey committee. Following the rate of the survey committee, the civil surgeon just purchased the medical equipment. The civil surgeon mentioned,

“Perhaps the HD committee was overestimated the price rate of the equipment that’s why the quality of the equipment was compromised. So it is the responsibility of the price survey committee, not the civil surgeon” (PAC, 2005).

Thus, the civil surgeon claimed himself innocent and sought the release of his name from the objection. After long deliberation with several officials of the civil surgeon’s office of 16 districts, the officials of districts accounts office, ministry/department’s officials, the subcommittee found the following substance behind these grand irregularities.

1. Some officials of district civil surgeon’s office, districts accounts office, health directorates, MOHFW and ministry of finance are related as a chain of corruption in that regard. So these massive irregularities have done in 16 districts with an organized group led by a ministry high official designated in the joint secretary position named Mr *Azzizur Rahman* (PAC, 2005).

2. After receiving the audit objection apart from CAG office, the ministry did not take any serious action as per their jurisdiction. But, they filed a case in the anti-corruption commission which made additional complication to ensure the departmental action.

3. The then joint secretary of the MOHFW, Mr *Azizur Rahman* is the mastermind of this organized gang. He approved the money bypassing the secretary of the ministry despite one more time refusal by the minister (PAC, 2005).

4. The alleged joint secretary Mr *Azizur Rahman* was called upon several time to be present before the committee as a part of his self-defence process. He did not appear before the committee rather, he wrote a letter to the committee in such a language which was very much unparliamentary, unruly and audacious (PAC, 2005).

5. The members of the subcommittee were visiting concerned ministry and departments for investigation as a part of their investigation process but the members have experienced non-cooperation apart from them. They did not send asking document in time rather; they supplied the documents of those suspected people who have already retired/deceased by this time. Even, they sent the name and documents of those officials who were not posted on those particular departments or sections in that time. It seems that some of the officials

were posted there for some few days and they were not part of that corruption. As a result, the subcommittee faced difficulty to unearth the real scenario of the fact (PAC, 2005).

6. The subcommittee felt that the accused civil surgeons who are now posted in MOHFW as a high official exerted influence and pressure on current officials of the civil surgeons' office for not cooperating with the committee members. It has been proved in regard of *Mymensingh* civil surgeon's office where the investigation team of the subcommittee faced difficulties and the officials did not show an original copy of those related documents (PAC, 2005).

7. The MOHFW filed some cases in the Anti-corruption commission without taking proper departmental action which was a very imprudent decision. Such a decision makes it prolonged to ensure justice against grand corruption. There is a wider perception among the scholars that the ministry in some instances chose to initiate the judicial process intentionally as it takes a long time to settle the issue. Making such delay, the duration of the parliament being over, new issues come forward and the old issues turned down under the new issues. The member of the PAC Mr *Sultan Mahmud Babu* mentioned from his long experience to work in the committee,

“Lodging sue in the court against accused, it is not possible to ensure justice immediately because of the long judicial process. In addition to that, lacks proper evidence, the accused become released in the loophole of law by the stroke of luck” (PAC, 2005).

8. The committee found a reluctant attitude in the psyche of ministry officials to implement the committee recommendation. The secretary of MOHFW was absent in the 21st meeting of the committee without prior notice. The presence of the secretary was very significant in that meeting as it was fixed for taking final decision by the committee.

Conclusion

PAC in both eighth and ninth parliament has been formed according to its due constitutional mandate. Based on the objectives of the research, the role of the PAC in eighth and ninth parliament has been measured in this chapter with some indicators like frequency and duration of the meeting, attendance of PAC members in the meeting, working procedure of PAC, frequency and nature of PAC reports, the openness of the PAC meeting, the internal organization of the PAC and nature of PAC recommendations.

The frequency and duration of the PAC meetings in eighth and ninth parliament were respectively 22.8 and 12.43 days. But the average meeting duration in the eighth

parliament (167 minutes) found longer than the ninth Parliament (115 minutes). Comparing with the eighth and ninth parliament, the meeting frequency and duration of the PAC in the ninth parliament were found satisfactory. It met an average two times per month which was moderate and standard. On the other hand, the frequency of PAC meeting in the eighth parliament was only one time per month. So the PAC in ninth parliament was found more active than that of the previous one regarding the meeting frequency. However, the duration of the meeting in both the parliament seemed adequate. The first hypothesis of the research seemed consistent regarding the frequency of meeting minutes and duration of meetings in the ninth parliament but in case of the eighth parliament, it was not fully effective with the first hypothesis except the duration of the meeting. The poor frequency of meeting proved that there was a lack of willingness from the members of PAC to arrange the meeting frequently.

The attendance of the PAC members in the meeting was one of the significant indicators in regard to play an effective role in the committee. In the eighth and ninth parliament respectively out of 15 members of the committee, 58% and 46% members on an average attended in the PAC meeting. It denotes that attendance was alarmingly very low in the majority of the meetings of PAC in both the parliament and revealed the unwillingness of the members from the behavioural aspect to participate in the meetings of the committee. So, considering this indicator, the role of the PAC was not fair in both the parliament and it did not meet the criteria of the first hypothesis.

The way of workings of PAC has been measured with some aspects like its policy meetings, to organize tri-partite meetings to resolve backlog objections, to introduce value for money or performance audit, to follow-up the committee recommendations and media engagement in the PAC process. Concerning policy meetings, PAC in the eighth parliament did not arrange any policy meeting rather it worked haphazardly without any roadmap for achieving its possible goal. But in the ninth parliament, the PAC had been working according to its roadmap which was formulated by its policy meetings and that was the uniqueness of the PAC in ninth parliament in its way of workings. So, in the context of the policy meeting in both the parliament, the second hypothesis of the study seemed valid. In both the eighth and ninth parliament, the PAC arranged tri-partite meeting, emphasized value for money/ performance audit in its working procedure. So, the second hypothesis also seemed different from that regard. In case of introducing follow up mechanism to regular follow up the implementation progress of the committee

recommendations, the second hypothesis became invalid in both the parliament. Concerning the engagement of the media in the PAC process, it was seen that the ninth parliament was friendlier to the media than that of the eighth parliament but in both the parliament, media was not allowed in the PAC meetings. So the second hypothesis did not seem rational in case of both the parliament. Therefore, the PAC witnessed some qualitative changes in its way of workings of both the eighth and ninth parliaments; however, but it was not that much substantive. So, the second hypothesis was not fully working in this regard.

In terms of frequency of publishing report in both eighth and ninth parliament, PAC was not effective enough comparing with the global standard. Besides, in the publication of the report, the PAC did not follow the identical pattern in the presentation of its information. The reports were prepared traditional way where the significant issues of the PAC recommendations were not focused, the implementation status and follow-up issue of the committee recommendation were missing. It also took a long time to sign the meeting minutes and publishing reports from the date of the meeting. As a result, the significance and priority of the report were not being highlighted and lost the momentum of the recommendations. So, in terms of the frequency of publishing report, its style of presentation, signing meeting minutes and publication of the report, the role of PAC in both the parliament was not up to the mark in comparison with global standard. So, the findings in that regard were seen falsified with the first hypothesis for both the eighth and ninth parliament.

Regarding the openness of the meeting in both eighth and ninth parliament, the PAC meeting was restricted only within the members, officials of concerned ministry/departments, CAG representatives and committee officials. No outsider was allowed in the meetings. The decision of the committee could know the people when it was circulated by the committee with the press briefing/press release and after the publication of reports. So the role of PAC was not effective regarding the openness of the meeting that also did not meet the first hypothesis.

In the context of the internal organization of the PAC in the eighth and ninth parliament, its composition and formation of subcommittees, the decision-making process was consistent with the global standard except for the appointment of the chairperson from the treasury bench and lacking committee staff. As a result, having some structural challenges,

the PAC faced some limitations to play its effective role properly. So, the third hypothesis of this research was found correct in this regard.

Regarding the PAC recommendations in the eighth and ninth parliament, it was seen an identical pattern which was limited on some specific categories like recovery, adjustment, objection settled, departmental action, re-discussion and realization of money. Among the above-mentioned category, the study revealed that in the eighth parliament, 95% money of the total amount related to audit objections was found in the 'Realization category'. On the other hand, the maximum 40% money of the total amount related to audit objections in the ninth parliament was found in the category of 're-discussion'. In the ninth parliament, 25% money of the total amount related to audit objections were recommended for taking 'Departmental Action'. Among the total amount of money involved in the audit objection in eighth and ninth parliament, only 0.27% and 9.13% amount of money related with audit objections have been settled and 0.48%, 7.8% amount of money has been recovered and 1.19%, 0.87% amount of money has been adjusted by the PAC through the bi party and tri-party meetings. Analyzing the nature of recommendation given by the committee, it is crystal clear that the implementation of the recommendation related with the maximum amount of money in the categories of 'Realization', 'Departmental Action' in both the parliaments which were directly dependent on the whims of the executive department. In the context of departmental action, it was seen a reluctant and indifferent attitude shown by the ministry/department and it took a long time to take proper action. As there was no monitoring and follow up process, the concerned ministry/ department kept it aside for a long time. The case study in both the parliament revealed a general trend that in case of serious irregularities, the concerned department became serious to take action promptly as the print and electronic media and civil society and mass people remain vigilant in this regard. Otherwise, less important issues were not seriously considered. It was found that file suit against the accused paved him a way to get rid of the objection or prove him to be innocent by the loophole law and lack of proper evidence. Settlement of any case took a long time to resolve by the court.

On the other hand, some objections were kept in the 'Re Discussion' category by the PAC which was dependent on the political intention of the committee because the committee is dominated by the members of the ruling party. Analyzing the issues keeping in the re-discussion category in both the parliament, it was found that it has a close relation with the political phenomenon and public opinion. Besides, the opposition MPs was not appointed

as the chairman of the PAC. Thus, the domination of the executive was seen very much visible from the formation of PAC. The final list of committee chairs and members of different committees including PAC must approve by the prime minister, who is the executive head of the government. In this regard, the role of the PAC in ensuring government accountability is dependent on the willingness of the executive as the domination of the executive has been unassailable. It appears as a major challenge of PAC in both the parliament which is related to the third hypothesis of the research and it seemed valid in that regard. In the following chapter, the challenges of PAC have been discussed in details.

Chapter-Six

Challenges of the PAC in Bangladesh

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Challenges of the PAC in Bangladesh

Introduction

PAC in the eighth and ninth parliament had been working to ensure its oversight role according to its due mandate which was given by the constitution, RoP. The prime objective of this chapter to measure the oversight role of PAC and in what extend it was being able to perform its desired role. It was working with some ground realities; as a result, it has some achievements regarding its effectiveness alongside, it has some challenges also. The role of PAC has been analyzed in the previous chapters. This chapter explores the challenges and recommendations of PAC concerning the eighth and ninth parliament of Bangladesh.

6.1 Challenges of PAC 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:

6.1.1 Structural Challenges

The structural aspect includes the challenges within the PAC structure and outside the PAC structure related to OCAG and its audit process.

A) Challenges within the PAC Structure

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” (GPRB, 1996, p.43). 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.

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 (Jogerst, 2003). 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, p.6). It will make the PAC more effective and functional for securing financial accountability properly. To appoint a chairman from the opposition party is a challenge for PAC given the existing political culture and scenario in Bangladesh.

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. 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. The PAC reports are not available on the website of parliament. 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.

The PAC in Bangladesh does not have any staff to monitor the progress of the implementation of PAC recommendations. Committee section-2 of Parliament Secretariat is assigned to deal with the issues of PAC but they are 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. The parliament secretariat is not enjoying autonomy in practice from the control of the executive and is poorly resourced. Moreover, the study also explores that after the formation of every new parliament, PAC has been 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 proved a lacking of the strong willingness of the government to be accountable. 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. For making an effective PAC, the challenge mentioned above concerning the structural aspect needed to overcome properly.

B) Challenges in Audit Process and Audit Standard of OCAG

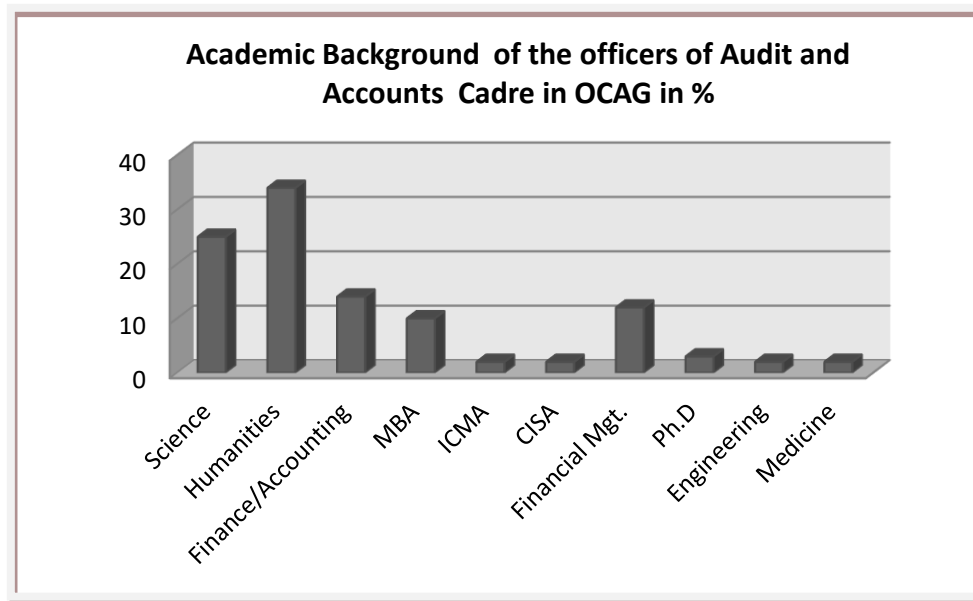
The office of the Comptroller and Auditor General (OCAG), the supreme audit institution (SAI) of Bangladesh, plays an important role in a democratic setting by promoting accountability and transparency of the government. It is the constitutional and independent entity responsible to conduct audit on 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 (Hakeem A.A, 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:

a) 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.D, 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) followed by Finance/Accounting (14%) and Financial Management (9%). Though there have been several MBAs (9%), the number of managers with ICMA, CISA 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.

Figure: 6.1



(Source: Data collected from the OCAG website)

The following table illustrated the picture of the academic background of the officers of BCS Audit and Accounts cadre. Staffs coming 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.

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 Division (UD) and Lower Division (LD) clerk having very minimum academic credentials from general discipline in most of the cases (Ali. A, 2014). Moreover, the rest of the non-cadre officers recruited in the CAG office for auditing also coming from the general background (Ali. A, 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. Not only this but also the foreign aided projects audit directorate have only 10 cadre officer in charge to audit almost more than 400 development project in a FY. In like manner, the local government and revenue audit directorate have only 11 cadre officers in charge to audit more than 12,000 institutions in a FY (Roy.D, 2015). 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, let alone the BCS cadre officers to be attached with the field level audit team, they cannot accomplish their supervision work properly (Roy.D, 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. Moreover, about one-third position of total existing approved manpower is still vacant in CAG office (Roy.D, 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.D, 2015). The CAG of Bangladesh opined on this issue, “With the shortage of manpower, we are trying to do our duty as per the

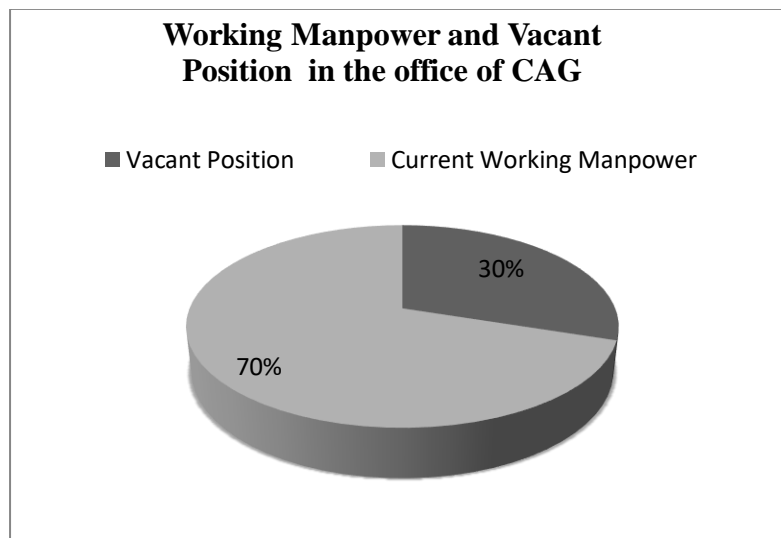
¹ The minimum eligibility set by the BPSC to apply in Audit and Accounts Cadre in BCS examination is at least four year bachelor or equivalent degree/master degree in any discipline from a recognized university. Candidate having one more third class in any level is not eligible to apply in BCS examination.

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.

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” (Ahmed.M, 2015).

So it is not possible to done audit fully on all the audit units in a year with the existing manpower of OCAg. 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 this but they were 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.

Figure: 6.2



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.”(Khan.H, 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” (Ahmed.M, 2015). So the

shortage of manpower affects the audit process of CAG and it reduces the effectiveness of PAC as a whole.

b) 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 Accounts Officer of OCGA under the control of the Finance Ministry which has originally been controlled by the OCAG before (Hakeem A.A, 2013). According to this amendment, the

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)]

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 (Hakeem A.A, 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 of has become inconsistent 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 (Hakeem A.A, 2013).

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 placing the office of Comptroller General of Accounts (CGA) directly under finance division by removing it from CAG's organogram. So the executive order of MoF, issued about paragraph 2 of the 1983 Ordinance, is valid as it does not have any legal basis. Moreover, all the approved posts of officers and staff of the audit and accounts department are schedule post off and include in the CAG's organogram. The gradation list of all class-1 cadre and non-cadre posts and class 2 posts are centrally maintained by the CAG. Also as comptrollership is an inherent constitutional mandate of the CAG, therefore, only CAG has the authority to delegate the responsibility of comptrollership and interoffice posting and transfers are made by the CAG office. Also, it is stated in the fourth decision of the MoF 2002 executive order that CAG would place all officers and staff in the CGA office. Therefore, CGA is fully authorized to place CGA, as the post of the CGA is a scheduled post of CAG's organogram. So it would be irregular and 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. Lack 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 (Hakeem A.A, 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, he 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).

It has to be understood very clearly that the Constitution of Bangladesh has provided the necessary mandate and adequate powers for the CAG to ensure accountability and transparency in the public financial management arena. The CAG would be able to realize the given mandate and powers only when it is allowed adequate independence to pursue them effectively. The International Organization for Supreme Audit Institutions (INTOSAI) has described eight basic principles of SAI independence in ISSAI-10 and realizing the necessity of SAI independence and enhancement of efficiency, a resolution was made in the 66th General Assembly of the United Nations by incorporating ISSAI 10. Bangladesh has to abide by this UN General Assembly Resolution as a member state. The SAI can function with neutrality and efficiently only when it is not influenced by the auditee organization or other external forces in a signatory state of that UN Resolution.

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 barrier like financial dependency on the executive, inappropriate legislation and shortage of adequate manpower which hampered the functional independence of CAG.

So, to ensure functional independence of OCAAG in the process of conducting audit with the global standard is a challenge of PAC also as the effectiveness of PAC mostly depends on the proper and standard audit procedures.

6.1.2 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:

6.1.2.1 Social Standing of PAC Members

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

A) Occupation of PAC Members

Regarding the professional background of the MPs shows 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 (Table-5.2) in both the parliaments. 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 Dhirendro Chandro Debnath, MP secured very poor attendance in the meeting. The level of their presence was below 50 per cent. 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.

B) Education of PAC Members

Level of education is 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. 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 remained inactive in most of the meetings. So the level of education is also appearing as a challenge to PAC (Appendix-18).

C) Experience of PAC Members

In the parliamentary experience of the MP's in the ninth parliament, it is found that more than 50 per cent of MPs elected from 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. Personal experience of PAC members seems a challenge in the performance of the committee. It is seen from the personal experience of PAC members (Table-5.3) 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 parliaments were experienced to work as a minister in the previous parliament. In addition to that, it is seen from Table 5.3 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. 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. 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 (Appendix-16 and 17).

D) 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 chairing 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. 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 leadership¹

“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” (Khan.H, 2014). “Chairperson appointed from other professions also may have such skills but it takes time to understand all the procedures regarding PAC activities” (Khan.H, 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 join in the parliament as an 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 recommendations against audit objection placed to the table of PAC for any 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, S.M, 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, S.M, 2014). Therefore, to appoint a chairperson with strong leadership quality is a challenge for an effective PAC in Bangladesh.

6.1.2.2 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 is 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 (World 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. 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. 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. 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. 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 professionalism. The members of the PAC are also working in such ground realities in the political system of Bangladesh. So it is a great challenge for PAC and its members.

6.1.2.3 Nature of Political Culture in Bangladesh

Political culture shapes and constrains the way people of a country practice 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.

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. 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. 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.

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.

6.1.2.4 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 (Hasanuzzaman, 1988e). 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” (Hasanuzzaman, 1988e: p.46.). 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. 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. 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. 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” (Hasanuzzaman, 1988e: p.46). 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. 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. In such a situation, the PAC faced 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, 2010:14).

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: p.18-20).

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: p.15-16).

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: 21).

6.1.2.5 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, M.M, 2006). This fusion of power is not working in a balanced way in the parliament of Bangladesh but is tilted towards the executive. 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: p. xi). 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 (Hasanuzzaman, 2007). 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. 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.

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 (World Bank, 1996). In the new political system, the degrees of power was 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, M.M.2006, p. 115). 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, M.M.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). 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. 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.

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.

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” (Khan, A.A, 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, S.M, 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 appears as a challenge of PAC to ensure its effective role in the eighth and ninth parliament.

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. 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 effectiveness of PAC depends on various factors among them political will of the government to be accountable and to make an accountability culture in every public office is very significant. Considering structural and behavioural challenges that PAC encountered in both the eighth and ninth parliament, the third hypothesis that was set primarily in the research found correct and valid in this study. However, the implementation of the recommendations mentioned in the conclusion chapter may mitigate the challenges to make an effective PAC in Bangladesh.

Chapter-Seven

Conclusion and Recommendations

Chapter-Seven

Conclusion and Recommendations

This chapter summarises the whole research based on the findings explained in previous chapters. In this concluding chapter, the research questions of this thesis have been answered. Before that, I would like to restate the objectives and hypotheses of the study. In this regard, it is pertinent to mention that, the dependent variable of this study is the government's financial accountability which depends on structural and behavioural factors. Structural factor includes formal legal status, composition and powers of PAC and audit standard of CAG. On the other hand, factors affecting the behaviour of the members include member's education, experience, occupation, leadership role, the quality of political-culture, nature of the executive-legislature relationships and nature of bureaucracy in Bangladesh.

The study has been conducted with the following three objectives: to examine the oversight role of PAC with special reference to the eighth and ninth parliaments in Bangladesh, to find out the qualitative changes (if any) of PAC activities in the eighth and ninth parliament, to identify the major challenges of PAC in its way of effective working in the eighth and ninth parliament. Based on the objectives mentioned in the first chapter, the hypotheses have been set against each of the objectives, the hypotheses are: the structural and behavioural factors related with PAC influence its performance; second, institutional performance discontinuity led to the ups and downs in PAC's role, third, structural and behavioural challenges in PAC's way of effectively working in the eighth and ninth parliament can be overcome by new institutional design (See chapter one).

The study presents the findings of the research to answer the research questions. These are as follows: findings of the research reveal that among three primary hypotheses, the first two hypotheses are not consistent with the findings but the third one is fully compatible with the findings of the research. To test the hypotheses, the role of PAC has been measured with seven performance measuring tools like frequency and duration of the meeting, attendance of PAC members in the meeting, working procedure of PAC, frequency and nature of PAC reports, the openness of the PAC Meeting, the internal organization of the PAC and the nature of PAC recommendations (See, chapter-5). Among the seven role measurement tools, the first hypothesis is closely related with four

measurement tools (frequency and duration of the meeting, attendance of PAC members in the meeting, frequency and nature of PAC reports, the openness of the PAC Meeting). The second hypothesis is closely associated with a single measurement tool (working procedure of PAC) and the third hypothesis is linked with the rest of two indicators (the internal organization of the PAC and the nature of PAC recommendations).

It is found from the study that the frequency and duration of the PAC meetings in eighth and ninth parliament were respectively 22.8 and 12.43 days. But the average meeting duration in the eighth parliament (167 minutes) found longer than the ninth Parliament (115 minutes). Comparing with the eighth and ninth parliament, the meeting frequency and duration of the PAC in the ninth parliament was found satisfactory. It met an average two times per month which was moderate and standard. On the other hand, the frequency of PAC meeting in the eighth parliament was only one time per month (See, chapter-5). So the PAC in the ninth parliament was more active than that of the previous one regarding the meeting frequency. Therefore, the first hypothesis of the research seems effective regarding the frequency of meeting minutes and duration of meetings in the ninth parliament but in case of the eighth parliament, it is not fully effective except the duration of the meeting. The poor frequency of meeting in the eighth parliament proved that there was a lack of willingness from the members of PAC to arrange the meeting frequently.

The study reveals that the average attendance in the meeting out of 15 members of the PAC in the eighth and ninth parliament was 58% and 46%, respectively. It denotes that attendance of the members is alarmingly very low in the majority of the meetings of PAC in both the parliaments (See, chapter-5). It exposes the members tended to be reluctant to participate in the meetings. So, considering this indicator, the role of the PAC was not fair in both the parliament and it did not meet the criteria of the first hypothesis.

In terms of frequency of publishing report in both the eighth and ninth parliament, the PAC did not follow the identical pattern in the presentation of its information. The reports were prepared with a very traditional way where the significant issues of the PAC recommendations were not focused, the implementation status and follow-up issue of the committee recommendation was missing. Moreover, in the eighth parliament, average 22 days were taken to approve/sign the meeting minutes and average 536 were required to publish the PAC reports (Appendix-20). On the other hand, average 68 days were taken to approve/sign the meeting minutes and 238 days were needed to publish PAC reports in the

ninth parliament (Appendix-21). So, it took a long time to sign the meeting minutes and publish reports from the date of the meeting. As a result, the significance and priority of the reports were not being highlighted and lost the momentum of the recommendations (See, chapter-5). So, in terms of the frequency of publishing report, its style of presentation, signing meeting minutes and publication of the report, the role of PAC in both the parliament did not appear up to the mark comparing with global standard. So, the findings in that regard were seen inconsistent with the first hypothesis for both the eighth and ninth parliament.

In case of openness of the meeting in both the eighth and ninth parliament, the PAC meeting was restricted only within the members, officials of concerned ministry/departments, CAG representatives and committee officials. No outsider was allowed in the meetings. The decision of the committee could know the people when it was circulated by the committee with the press briefing/press release and after the publication of reports (See, chapter-5). So the role of PAC was not effective concerning the openness of the meeting in the global standard that also does not prove the first hypothesis.

So, among the four measurement tools which are closely associated with the first hypothesis, three tools (attendance of PAC members in the meeting, frequency and nature of PAC reports, the openness of the PAC Meeting) did not meet the criteria of the first hypothesis in both the parliament and a single tool (frequency and duration of the meeting) meets the criteria of the first hypothesis concerning to the ninth parliament.

Based on the logical deduction of the findings related to the first hypothesis, it can be mentioned here that the first hypothesis that was set primarily in this research seems inconsistent. So, the first hypothesis may be restated here that the PAC in the eighth and ninth parliament was not effective enough concerning its oversight role.

Regarding the second hypothesis, the way of working of PAC has been measured with some aspects like its policy meetings, to organize tri-partite meetings to resolve backlog objections, to introduce value for money or performance audit, to follow-up the committee recommendations and media engagement in the PAC process (See, chapter-5). Concerning the policy meetings, PAC in the eighth parliament did not arrange any policy meeting rather it worked haphazardly without any roadmap for achieving its possible goal. But in the ninth parliament, the PAC was working according to its roadmap which was

formulated by its policy meetings and that was the uniqueness of the PAC in the ninth parliament in its way of workings (See, chapter-5). So, in the context of the policy meeting in both the parliament, the second hypothesis of the study seemed valid. In both the eighth and ninth parliament, the PAC arranged tri-partite meeting, emphasized value for money in its working procedure. So, the second hypothesis did not seem well-suited with that regard (See, Chapter-5). But, in case of introducing follow up mechanism to regular follow up the implementation of the committee recommendations, the second hypothesis became invalid in both the parliament (See, chapter-5). Regarding the engagement of the media in the PAC process, it was seen that the ninth parliament was friendlier to the media than that of the eighth parliament but in both the parliament, media was not allowed in the PAC meetings. So the second hypothesis does not seem rational in case of both the parliament.

Among the above-mentioned aspects related with the second hypothesis, it did not seem compatible with the four aspects of both the parliament (to organize tri-partite meetings to resolve backlog objections, to emphasize value for money, to introduce follow up mechanism to regular follow up the implementation of the committee recommendations and to involve media in the PAC process). However, in the context of the policy meeting in both the parliament, the second hypothesis of the study seemed valid.

Based on the logical deduction of the findings related to the second hypothesis, it can be stated here that the second hypothesis that was set primarily in this research seems also a mismatch. So, the second hypothesis may be reaffirmed here that the PAC in the eighth and ninth parliament had some qualitative changes in its way of working but it was not that much substantive. But, such discontinuity hampers the institutionalization of PAC in ensuring financial accountability.

In the context of 'internal organization of the PAC' in the eighth and ninth parliament, it was seen that the composition and formation of subcommittees, the decision-making process was consistent with the global standard except for the appointment of the chairperson from the treasury bench and lacking committee staff. As a result, having some structural challenges, the PAC faced some structural challenges to play an effective role. So, the third hypothesis of this research was working in this regard. Regarding the PAC recommendations in the eighth and ninth parliament, it was seen an identical pattern which was limited to some specific categories like recovery, adjustment, objection settled, departmental action, re-discussion and realization of money. It is crystal clear that the

implementation of the recommendations related with the maximum amount of money in the categories of 'Realization', 'Departmental Action' in both the parliaments which is directly dependent on the whims of the executive department. In the context of departmental action, it was seen a reluctant and indifferent attitude shown by the ministry/department and it took a long time to take proper action. As there is no monitoring and follow up process, the concerned ministry/ department kept it aside for a long time (See chapter-5). Besides, the PAC in the eighth and ninth parliament encountered a lot of challenges both from structural and behavioural aspects (See in chapter-6). The structural challenges include the challenges within the PAC structure and outside the PAC structure (OCAG and its audit standard) and 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.

So, concerning the third hypothesis, it seems fully valid as the PAC in the eighth and ninth parliament encountered a lot of challenges both from structural and behavioural aspects (See, chapter-6). The structural and behavioural challenges may overcome by new institutional design that is mentioned in the recommendations.

Based on the logical deduction of the findings related to the third hypothesis, it can be mentioned here that the third hypothesis that was set primarily in this research seems valid and effective. So, the third hypothesis may be reiterated here that some structural and behavioural challenges in PAC's way of effectively working its way of effectively working in the eighth and ninth parliament can be overcome by new institutional design.

Generally, the study found that the PAC in Bangladesh has a mixed record of its performance comparing with other counterparts in the developed democracies in controlling the government and holding it to account. It lags far behind other developed parliamentary democracies in Western Europe and Commonwealth countries in terms of institutional setup, real implications and ways of workings (See chapter-5). The mere existence of PAC does matter and make a psychological impact in the minds of the people concerned with executive and they remain careful to deal with public money, so that every piece of public money may be spent as per financial regulations and for the benefits of the people. It also conveyed the message that nobody was above the surveillance of the accountability process.

PAC was overwhelmed within numerous challenges right from formation to acceptance and implementation of committee recommendations. The study identified these challenges from two perspectives: structural and behavioural. The structural aspect included the challenges within the PAC structure and outside the PAC structure related to OCAg and its audit process. One of the important structural challenges within the PAC structure lies in Bangladesh is to appoint a chairperson from the opposition senior members. Generally, an MP from the treasury bench is appointed a chairperson of the PAC in Bangladesh 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 (See chapter-6). It will make the PAC more effective and functional for ensuring financial accountability properly. The existing highly partisan ‘winner takes all’ political culture of Bangladesh throws a major challenge to appoint a chairman from the opposition party. To make an open-access of mass media and to arrange the public hearing of PAC is also considered as a structural challenge of PAC in its way of working. Besides, the parliament secretariat is not enjoying autonomy in practice from the control of the executive and is poorly resourced; shortage of staff to monitor the progress of the implementation of PAC recommendations, lack of research and evaluation wings also appeared as structural challenges to the PAC. Besides, there is no mandatory provision and certain mechanism of PAC to follow up on the implementation status of the committee recommendations. As a result, the role of PAC in securing government accountability in Bangladesh remained confined to the initiation and the recommendation stages of its operations. Moreover, the study also explored that after the formation of every new parliament, PAC has been 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 proved a lacking of the strong willingness of the government to be accountable (See Table: 5.1). The challenges outside the PAC structure include the shortage of skilled, experienced and professional manpower and inadequate functional independence of OCAg (See chapter-6).

On the other hand, 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 relationship, etc. It is found that 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 (See, chapter-5). 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. The members coming from business or industrialist profession are more interested to give more attention to their business 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 (See chapter-6). So the occupational background of the member imposes a behavioural challenge of PAC to play its role effectively.

Level of education helps the members to understand their role in the committee and also enhanced the capacity as there are some technical issues in the working of PAC. In the ninth parliament, 6.7% members of PAC who had completed the undergraduate level of education only. Members who have a low level of education remained inactive in most of the meetings. So the level of education also appears as a challenge to PAC.

In the parliamentary experience of the MP's in the ninth parliament, the study found that more than 50 per cent of MPs elected from 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 (See Table-5.3). Surprisingly, it was 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 showed very poor attendance (1.6-46%) in the PAC meeting (Appendix-16 and 17). They were interested to remain busy with their personal business and local issues that may be mentioned as a lack of willingness of the members. One of the parliamentary scholars mentioned it as a "kind of negligence and indifferent attitude of the PAC members because they have practical experience in this regard as an MP elected for one more time and they know that the PAC procedure is a kind of institutional formalities except for nothing. They also know that the recommendations are given by the committee is merely implemented and it has no practical impact on the public officials" (Chowdhury.S.A, 2020). Another reason for not attending the most experienced members in the meeting is that they became ambitious to hold the position in the cabinet or other powerful position and consciously refrain themselves from the politically sensitive issues

and do not want to hostile the senior minister and executive officials (Chowdhury. S.A, 2020). So, it emerged as a serious challenge to make an effective PAC.

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. The findings of this study reveal 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 chairing the PAC in 7th and 9th parliament respectively. Both were ex-veteran bureaucrats and practically experienced about the ins and outs of the possible complications that may arise from government official/departments. Mr Mohiuddin Khan Alomgir, MP, the chairman of PAC in the ninth parliament had been 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. On the other hand, Advocate Haroon Al-Rashid, Chairman of PAC in the eighth parliament, having fifth term experience to be elected as an MP, the PAC did not achieve its desired success under his leadership (See chapter-6). It is because of the absence of experience and strong political leadership. The mystery of being more effective of the PAC under the leadership of ex-bureaucrat may explain as “a nexus between ex civil-military bureaucrats and in-service bureaucrats for their group interest. Because, the ministry officials have full confidence to ex-bureaucrat that they will be able to understand the audit issues in a friendlier manner than the political leadership and the ex-bureaucrats will be sympathized to them to settle the objections” (Chowdhury. S. A, 2020). It also emerged as a serious challenge for the PAC of its effectiveness.

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 (World 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. 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. 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 nod 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. As a result, after being elected, it is being merely possible for an MP to work independently out of the party decision.

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 was 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 professionalism. The members of the PAC have also been working in such ground realities in the political system of Bangladesh. So it is a great challenge for PAC and its members.

Some new features have been penetrated in the political culture of Bangladesh. The common features of the political culture of Bangladesh include 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 has become 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 and absence of accountability culture, etc. Concerning 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.

The nature of bureaucracy in Bangladesh is overdeveloped and rigid as it was shaped by the long military rule (See, Chapter-6). Therefore, the politicization of bureaucracy damaged their professionalism, neutrality, leading to the breakdown of the chain of command in service. As they tend to have a strong adherence to rules, they are professionally very efficient to prolong or to bypass any serious decisions of the political leaders and took the opportunity of the disunity among the politicians. In such a situation, the PAC faced 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 (See, Chapter-6).

Among the three branches of the government, legislature and executive may have a functional integration and separation of power with each other for achieving their common ends. In a parliamentary system, the inseparable relationship of both legislature and cabinet thus makes a fusion of power. This fusion of power in Bangladesh is not working in a balanced way but is tilted towards the executive. Such dominance of the executive on the parliament is also linked with the power and position of the chief executive. The concentration of unconditional power in the hands of the prime minister has made it difficult for the legislator to keep surveillance on the government. The passage of anti-defection law has also tilted 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 cabinet through a vote of the no-confidence motion. Rather, the legislative business is being controlled and influenced by the superiority of the executive. So the role of the PAC is largely influenced by the existing executive-legislature relationship and the incomplete adjustment of power among the branches of the government.

Such a relationship is very much discernible in the process of the formation of PAC. Formally, the committee cannot select its chair and members. Though the selection and appointment of the committee chair and members are done with a motion by the house, the final list of committee chairs and members of different committees including PAC must win the consent of the Prime Minister. As a result, the role of members in the committee largely remains dependent on the willingness of the executive. There are several reasons for such a dependent relationship like tight party regulation, fear to be unpopular to the party leaders and to lose nomination in the next election as the parties are not following democratically candidate selection process in elections, and parochial political culture. Because of such structural and behavioural challenges, the effective role of PAC to ensure

financial accountability is looking virtually missing in the eighth and ninth parliament. As a result, the PAC has been working in a piecemeal form in Bangladesh. The variation between the eighth and ninth parliaments can be explained in the light of the level of institutionalization of parliament in Bangladesh. If institutional uncertainty remains in the workings of PAC, its performance will vary from parliament to parliament.

Having all these challenges, the PAC in the eighth and ninth parliament 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 effective when the above-mentioned structural and behavioural factors will be positively influencing its performance based on the strong political will of the ruling elite to ensure accountability plus constructive cooperation from the bureaucracy. This study is limited only to the role of PAC in the eighth and ninth parliament. However, further study is needed to explore the other aspects of PAC in Bangladesh.

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 may contribute to overcoming 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.
- Provision should be made to ensure gender balance in the composition of the committee also.
- PAC member should actively participate in the meeting regularly.

- To appoint the member of PAC, the level of education should take into consideration seriously for better understanding of his role as the responsibilities of the member in PAC is technical in nature.
- 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 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 fulfil 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). Bangladesh needs to start a performance audit on a large scale for ensuring effective accountability process.
- 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.
- The role of the PAC is mostly dependent 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 OCAG for standard auditing in the public offices.

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Appendices

Appendix-1

Committee Related Provisions in the Constitution of Bangladesh.

(Excerpts from the Constitution of the People's Republic of Bangladesh)

**Standing
Committees
of
Parliament**

76. (1). Parliament shall appoint from among its members the following standing committees, that is to say –

- a) a public accounts committee;
- b) committee of privileges; and
- c) such other standing committees as the rules of procedure of Parliament requires.

(2) In addition to the committees referred to in clause (1), Parliament shall appoint other standing committees, and a committee so appointed may, subject to this Constitution and to any other law –

- a) examine draft Bills and other legislative proposals;
- b) review the enforcement of laws and propose measures for such enforcement;
- c) in relation to any matter referred to it by Parliament as a matter of public importance, investigate or inquire into the activities or administration of a Ministry and may require it to furnish, through an authorized representative, relevant information and to answer questions, orally or in writing;
- d) perform any other function assigned to it by Parliament.

(3) Parliament may by law confer on committees appointed under this article powers for –

- a) enforcing the attendance of witnesses and examining them on oath, affirmation or otherwise;
- b) compelling the production of documents.

Appendix-2

Rules of Procedure for Regulating Committees

(Excerpts from the Rules of Procedure of Parliament of the People's Republic of Bangladesh)

Chapter XXVII

(A) General

187. Committee

In this chapter, unless the context otherwise requires, "Committee" means and includes "Committee" as defined in sub-rule (1) (f) of rule 2.

188. Appointment of Committee

- 1) The members of a Committee shall be appointed by Parliament on a motion made by it.
- 2) No of the member shall be appointed to a Committee who has a personal, pecuniary or direct interest in any matter which may be considered by that Committee. Nor shall a member be appointed to a committee if he is not willing to serve on it. The proposer shall ascertain whether the member whose name is proposed by him is willing to serve on that Committee.

Explanation: For the purpose of this sub-rule the interest of the member should be direct, personal or pecuniary and separately belong to the person whose inclusion in the Committee may be objected to and not in common with the public in general or with any class or section thereof or on a matter of State policy.

- 3) Casual vacancies in a Committee shall be filled by appointment by the Parliament on a motion made, and any member appointed, to fill such vacancy shall hold office for the unexpired portion of the term for which the member in whose place he is appointed, would have normally held office.

189. Term of Office of a Committee

- 1) Subject to the provisions of the Constitution in this behalf, the term of office of a Committee of the House other than a Select Committee on a Bill or a Special Committee constituted by the House for a specific purpose, [shall be valid during the duration of the Parliament]:
[Provided that a Committee may be reconstituted by the House, if necessary.]
- 2) A committee nominated by the Speaker under these rules shall unless otherwise specified in the rules contained in this Chapter, hold office for the period specified by him or until a new Committee is nominated.

190. Resignation from Committee

A member may resign his seat from a Committee by writing under his hand, addressed to the Speaker.

191. Chairman of Committee

- 1) The Chairman of a Committee shall, unless designated by the House, be elected by the Committee from amongst the members of that Committee.

[(2) If the Chairman ceases to be a member of the Committee, remains absent from any sitting of the Committee or is otherwise unable to perform his duties, the Committee shall choose another member to act as Chairman for that sitting.]

192. Quorum

- 1) The quorum to constitute a sitting of a Committee shall be, as near as may be, one-third of the total number of members of the Committee.
- 2) If at any time fixed for any sitting of the Committee or if during any such sitting, there is no quorum, the Chairman of the Committee shall either suspend the sitting until there is a quorum or adjourn the sitting to some future day.
- 3) When the Committee has been adjourned in pursuance of sub-rule (2) on two successive dates fixed for sittings of the Committee, the Chairman shall report the fact to the House.

193. Discharge of Members Absent from Sitzings of Committee

If a member is absent from two or more consecutive sittings of a Committee without the permission of the Committee, a motion may be moved in the House for the discharge of such member from the Committee.

194. Voting in Committee

All questions at any sitting of a Committee shall be determined by a majority of votes of the members present and voting.

195. Casting Vote of Chairman

The case of an equality of votes on any matter, the Chairman, or the person acting as such, shall have a second or casting vote.

196. Power to Appoint Sub-Committees

- 1) A Committee may appoint one or more Sub-Committees, each having the powers of the undivided Committee, to examine any matters that may be referred to them, and the reports of such Sub-Committees shall be deemed to be reports of the whole Committee if they are approved at a sitting of the whole Committee.

- 2) The order of reference to a Sub-Committee shall clearly state the point or points for investigation. The report of the Sub-Committee shall be considered by the whole Committee.

197. Sittings of Committee

The sittings of a Committee shall be held on such days and at such hour as the Chairman of the Committee may fix. Provided that if the Chairman of the Committee is not readily available, the Secretary may fix the date and time of a sitting: Provided further that in the case of Select Committee on a Bill, if the Chairman of the Committee is not readily available, the Secretary may, in consultation with the Minister concerned fix the date and time of a sitting.

198. Committee May Sit whilst Parliament is Sitting

A Committee may sit whilst the Parliament is sitting provided that on a division being called in the House the Chairman of the Committee shall suspend the proceedings in the Committee for such time as will in his opinion enable the members to vote in a division.

199. Sittings of Committee in Private

The sittings of a Committee shall be held in private.

200. Venue of Sittings

The sittings of a Committee shall be held within the precincts of the [*] House, and if it becomes necessary to change the place of sitting outside the [*] House, the matter shall be referred to the Speaker whose decision shall be final.

201. All Strangers to Withdraw When Committee Deliberates

All persons other than members of the Committee and officers of the Parliament Secretariat shall withdraw whenever the Committee is deliberating.

202. Power to Take Evidence or Call for Documents

- 1) A witness may be summoned by an order signed by the Secretary and shall produce such documents as are required for the use of a Committee.
- 2) It shall be in the discretion of the Committee to treat any evidence given before it as secret or confidential.
- 3) No document submitted to the Committee shall be withdrawn or altered without the knowledge and approval of the Committee.

203. Power to Send for Persons, Papers and Records

A Committee shall have the power to send for persons, papers and records: Provided that if any question arises whether the evidence of a person or the production of a document is relevant for the Committee, the question shall be referred to the Speaker whose decision

shall be final. Provided further that Government may decline to produce a document on the ground that its disclosure would be prejudicial to the safety or interest of the State.

204. Evidence on Oath

(1) A Committee may administer an oath (or affirmation) to a witness examined before it.

(2) The form of the oath (or affirmation) shall be as follows:

"I,, do solemnly swear (or affirm) that the evidence which I shall give in this case shall be true, that I will conceal nothing, and that no part of my evidence shall be false".

205. Procedure for Examining Witnesses

The examination of witnesses before a Committee shall be conducted as follows:-

- I. The Committee shall, before a witness is called for examination, decide the mode of procedure and the nature of questions that may be asked of the witness.
- II. The Chairman may first ask the witness such question or questions as he may consider necessary concerning the subject-matter under consideration or any subject connected therewith according to the mode of the procedure mentioned in clause (i) of this rule.
- III. The Chairman may call other members of the Committee one by one to ask any other questions.
- IV. A witness may be asked to place before the Committee any other relevant points that have not been covered and which a witness thinks are essential to be placed before the Committee.
- V. A verbatim record of proceedings of the Committee shall when a witness is summoned to give evidence, be kept.
- VI. The evidence given before the Committee may be made available to all members of the Committee.

206. Record of Decisions of Committee

A record of the decisions of a Committee shall be maintained and circulated to members of the Committee under the direction of the Chairman.

207. Evidence, Report and Proceedings Treated as Confidential

- 1) A Committee may direct that the whole or a part of the evidence or a summary thereof may be laid on the Table.

- 2) No part of the evidence, oral or written, report or proceedings of a Committee which has not been laid on the Table shall be open to inspection by anyone except under the authority of the Speaker.
- 3) The evidence given before a Committee shall not be published by any member of the Committee or by any other person until it has been laid on the Table: Provided that the Speaker may, in his discretion, direct that such evidence is confidentially made available to members before it is formally laid on the Table.

208. Special Reports

A Committee may, if it thinks fit, make a special report on any matter that arises or comes to light in the course of its work which it may consider necessary to bring to the notice of the House, notwithstanding that such matter is not directly connected with, or does not fall within or is not incidental to, its terms of reference.

209. Report of Committee

- 1) Where the House has not fixed any time for the presentation of the report by a Committee, the report shall be presented within one month of the date on which reference to the Committee was made: Provided that the House may at any time, on a motion being made, direct that the time for the presentation of the report by the Committee is extended to a date specified in the motion.
- 2) Reports may be either preliminary or final.
- 3) The report of the Committee shall be signed by the Chairman on behalf of the Committee:

Provided that in case the Chairman is absent or is not readily available the Committee shall choose another member to sign the report on behalf of the Committee.

210. Availability of Report to Government Before Presentation

A Committee may, if it thinks fit, make available to Government any part of its report before presentation to the House. Such reports shall be treated as confidential until presented to the House.

211. Presentation of Report

- 1) The report of a Committee shall be presented to the House by the Chairman or in his absence by any member of the Committee.
- 2) In presenting the report the Chairman or in his absence, the member presenting the report shall, if he makes any remarks, confine himself to a brief statement of fact, but there shall be no debate on that statement at this stage.

212. Printing, Publication or Circulation of Report Before Its Presentation to House

- 1) The Speaker may, on a request being made to him and when the House is not in session, order the printing, publication or circulation of a report of a Committee although it has not been presented to the House. In that case, the report shall be presented to the House during its next session at the first convenient opportunity.

213. Power to Make Suggestions on Procedure

- 1) A Committee shall have the power to regulate its procedure.
[(2) A committee may obtain co-operation and advice from an expert in its respective field if deemed necessary.]

214. Power of Speaker to give directions If any doubt arises on any point of procedure or otherwise, the Chairman may, if he thinks fit, refer the point to the Speaker whose decision shall be final.

215. Business Before Committee not to Lapse on Prorogation of House

Any business pending before a Committee shall not lapse by reason only of the prorogation of the House and the Committee shall continue to function notwithstanding such prorogation.

216. Unfinished Work of Committee

A Committee which is unable to complete its work before the expiration of its term or before the dissolution of the House may report to the House that the Committee has not been able to complete its work. Any preliminary report, memorandum or note that the committee may have prepared or any evidence that the Committee may have taken shall be made available to the new Committee.

217. Applicability of General Rules to Committees

Except for matters for which special provision is made in the rules relating to any particular Committee, the general rules in this Chapter shall apply to all Committees; and in so far as any provision in the special provisions relating to a Committee is inconsistent with the general rules, the former rules shall prevail.

218. Secretary to be Ex-officio Secretary of Committees or He may Authorize any Officer

- 1) The Secretary shall be ex-officio Secretary to every Committee of the Parliament.
- 2) The Secretary may authorize any officer of the Secretariat to perform such duties as he may direct.

(Continued)-----

(F) Standing Committee on Public Accounts

233. Functions of Committee on Public Accounts

1. There shall be a 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 thereon, it shall be the duty of the Committee to satisfy itself-
 - a) 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;
 - b) that the expenditure conforms to the authority which governs it; and
 - c) that every re-appropriation has been made following the provisions made in 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 in excess of 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.

234. Constitution of the Committee

The Committee shall consist of not more than fifteen members who shall be appointed by the House: Provided that a Minister shall not be appointed a member of the Committee and that if a member, after his appointment to the Committee, is appointed a Minister he shall, cease to be a member of the Committee from the date of such appointment.

Appendix-3
Tenure of All Parliaments in Bangladesh

Parliament	Date of First Sitting	Date of Dissolution	Actual Term
1st Parliament	April 7, 1973	November 6, 1975	2 years 6 months
2nd Parliament	April 2, 1979	March 24, 1982	2 years 11 months
3rd Parliament	July 10, 1986	December 6, 1987	1 year 5 months
4th Parliament	April 15, 1988	December 6, 1990	2 years 7 months
5th Parliament	March 05, 1991	November 24, 1995	4 years 8 months
6th Parliament	March 19, 1996	March 30, 1996	12 days
7th Parliament	July 14, 1996	July 13, 2001	5 years
8th Parliament	October 28, 2001	October 27, 2006	5 years
9th Parliament	January 25, 2009	January 24, 2014	5 years
10th Parliament	January 29, 2014	January 2019	5 years
11th Parliament	January 30, 2019	Ongoing	

(Source: Bangladesh Parliament, Retrieved from <http://www.parliament.gov.bd/index.php/en/about-parliament/tenure-of-parliament>)

Appendix-4

General Information of 8th and 9th Parliaments

Events	Eighth Parliament	Ninth Parliament
Date of Election	October 1, 2001	December 29, 2008
Voter Turnout	74.90%	80%
Date of First sitting	October 28, 2001	January 25, 2009
Leader of the House	Begum Khaleda Zia	Sheikh Hasina
Leader of the Opposition	Sheikh Hasina	Begum Khaleda Zia
Elected Majority Party	BNP-led Four Party Alliance	AL-led Grand Alliance
Total Session	22	19
Total Law Passed	185	202
Total Working Days	373	370
Boycotted by the Opposition	223 days (59.78%)	316 days (83.97%)
Boycott by Leader of the Opposition	328 days (88%)	362 days (98%)
Total No. of Committee	48	51
Formation of PAC	May 15, 2003(7 th session of 8 th Parliament)	February 18, 2009 (1 st session of 9 th Parliament)
No. of Oral Questions Submitted	26804(answered 41.4 %)	38262(answered 49.5 %)
No. of Written Questions Submitted	6357(answered 45.5 %)	9805(answered 63.5 %)
Prime Minister's Questions (PMQ)	1734 (answered 17.2%)	2930 (answered 21.0%)
Adjournment Motions	2595(discussed 0%)	792(discussed 0%)
Discussion for Short Duration	226 (discussed 1.8%)	22 (discussed 4.6%)
Call Attention Motions	10411(discussed 4.0%)	8689(discussed 3.2%)
Short Notice Questions (SNQ) Submitted	0	0
Half-Hour Discussion	8(discussed 0%)	0
Date of Dissolution	October 27, 2006	January 24, 2014

(Ahmed,2013, Firoj, 2013)

Appendix-5
PAC Members in the First Parliament

No.	Name	Designation	Party Affiliation
1	Mr. QaziJahirulQayyum	Chairman	AL
2	Mr.Mohammad Idris	Member	AL
3	Mr.GaziFazlur Rahman	Member	AL
4	Mr.Md. AbdurRazzaq	Member	AL
5	Mr.Md. Lutfur Rahman	Member	AL
6	Mr.Fazlul Karim	Member	AL
7	Mr.Kuber Chandra Biswas	Member	AL
8	Professor Mohammad Hanif	Member	AL
9	Professor Momtaj Begum	Member	AL
10	Mr.Md. Ali Asraf	Member	AL
11	Mr.SayedKamrul Islam	Member	NAP (Vhasani)

Source: (Bhuyan, 1999:115).

Appendix-6
Basic Facts of PAC in the Second Parliament, 1979

Events	Date and Issue
Date of Election	18 February 1979
Date of the first sitting of Parliament	27 April 1979
Formation of PAC	30 April 1979
Delay to Appointment PAC after the first sitting of the House	3 days
PAC first meeting	1 June 1979
PAC first meeting after the first session of Parliament	1 month and 2 Days
Number of the meeting held	10
Number of Subcommittees formed	3
Number of Subcommittees meeting held	18
Number of reports published	1
Total number of Committee member	15
Opposition Member in the Committee	3

Source: (Bhuyan, 1999:115).

Appendix-7
PAC Members in the Second Parliament

No.	Name	Designation	Party Affiliation
1	Mr. Atauddin Khan	Chairman*	BNP
2	Mr. Ataur Rahman Khan	Chairman**	JL
3	Mr.Md. Sohidullah	Member	BNP
4	Mr. MirzaRuhul Amin	Member	BNP
5	Mr. Mokhlesur Rahman Chowdhury	Member	BNP
6	Mr. Sheikh Razzaq Ali	Member	BNP
7	Mr. AzizulHaq	Member	BNP
8	Mr. Tarikul Islam	Member	BNP
9	Mr. Nazim Kamran Chowdhury	Member	BNP
10	Mr. SayedMasud Rumi	Member	BNP
11	Mr. A. M. BadrulAlom	Member	BNP
12	Mr. Anisul Islam Mahmud	Member	BNP
13	Mr. Jahir Uddin Khan	Member	BNP
14	Mr. Johirul Islam Talukder	Member	BNP
15	Mr. SurojitSengupta	Member	AP
16	Mr. Sirajul Islam	Member	AL

Mr. Atauddin Khan* was appointed as a chair of PAC when the committee was set up in the 2nd parliament.

Mr. Ataur Rahman Khan** was appointed as a chair of PAC by replacing Mr. Atauddin Khan. in the same parliament.

Appendix-8
Members of Ad hoc PAC under the Martial Law of General H.M Ershad

No.	Name	Designation	Affiliation
1	Justice A.K Baker	Chairman	Minister, Law and Land Reform Ministry
2	Justice A. K. M. Nurul Islam	Member	Justice
3	Mr. BadiuzZaman	Member	Rajshahi Silk and Chamber of Commerce
4	Mr. Ashraf Uddin Ahmed	Member	Khulna Chamber of Commerce Society
5	Mr. M. A. Khair	Member	Former President, Bangladesh Jute Society
6	Mr. Siraj Uddin	Member	Chittagong Chamber of Commerce Society
7	Mr. G.M. Chowdhury	Member	Former Secretary
8	Mr. K. K. Huda	Member	President, Institute of Chartered Accounts
9	Major General Anowar Hossain	Member	Director General, M.S.I
10	Mr. G.A. Khan	Member	Former President, Dhaka District Taxation Society and Additional Secretary, Finance Division.

Appendix-9
PAC Members in the Fourth Parliament

No.	Name	Designation	Party Affiliation
1	Mr. Mohammad Sahajahan Siraj	Chairman	JSD
2	Mr. Monsur Ali	Member	JP
3	Major General (Retd.) SamsulHaq	Member	JP
4	Mr. MirzaRuhul Amin	Member	JP
5	Professor Abdus Salam	Member	JP
6	Mr. Mesbah Uddin Ahmed	Member	JP
7	Ms. KamrunNahar	Member	JP
8	Mr. Zafar	Member	JP
9	Mr. Wazed Ali Ponni	Member	JP
10	Mr. Moyeen Uddin	Member	JP
11	Mr. Fakhurul Islam	Member	JP
12	Mr. Ehsan Ali Khan	Member	JP
13	Mr. Mosharrof Hossain	Member	JP
14	Mr. HumayonKabir	Member	JSD
15	Mr. Md. Nurul Islam	Member	Independent

(Source: PAC reports of 4th parliament).

Appendix-10
PAC members in the Fifth Parliament

No.	Name	Designation	Party Affiliation
1	Mr. L. K. Siddique	Chairman	BNP
2	Mr. Akber Hossain	Member	BNP
3	Sayed Monsur Hossain	Member	BNP
4	Mr. Md. Sahajahan Omor	Member	BNP
5	Mr. Anowarul Hossain Khan	Member	BNP
6	Begum Jahanara	Member	BNP
7	Mr. Md. Sahajahan	Member	BNP
8	Mr. Md. Abdul Gani	Member	BNP
9	Mr. Mesbahuddin Khan	Member	AL
10	Mr. AkhtaruzZaman Chowdhury	Member	AL
11	Mr. M.S. Nazrul Islam	Member	AL
12	Mr. Md. Asaduz Zaman	Member	AL
13	Mr. Rashed Khan Menon	Member	BWP
14	Mr. Dr. T.I.M. Fazle Rabbi	Member	JP
15	Mr. Maolana Sakawat Hossain	Member	JIB

(PAC reports of 5th parliament).

Appendix-11
PAC Members in the Seventh Parliament

No.	Name	Designation	Party Affiliation
1	Mr. S.M. Akram	Chairman	AL
2	Col. (Redt). Showkat Ali	Member	AL
3	Dr. Mizanul Haq	Member	AL
4	Md. Abdus Shahid	Member	AL
5	Mr. Abul Kalam Azad	Member	AL
6	Mr. Mustafizur Rahman	Member	AL
7	Mr. Khondoker Asaduz Zaman	Member	AL
8	Eng. Mosharrof Hossain	Member	AL
9	Mr. A. H. M. Mustafa Kamal	Member	AL
10	Mr. Saifur Rahman	Member	BNP
11	Mr. M.K. Anwar	Member	BNP
12	Mr. M. Morshed Khan	Member	BNP
13	Major (Retd.) Hafizuddin Ahmed	Member	BNP
14	Mr. Abdul Mannan	Member	BNP
15	Mr. Hossain Mohammad Ershad	Member	JP

(PAC reports in 7th parliament).

Appendix-12
PAC Members in Eighth Parliament

SL.	Name	Position	Party Affiliation
1	Advocate Haroon- Al- Rashid	Chairman	B NP
2	Kazi Shah Mofazzel Hussain	Member	B NP
3	Dr. Ziaul Haq Mollah	Member	B NP
4	Major (Retd.) Manjur Kader	Member	B NP
5	Mr. Md. Abdul Gani	Member	B NP
6	Dr. Md. Salek Chowdhury	Member	B NP
7	Mr. Samsul Alam Pramanik	Member	B NP
8	Sayed Moazzem Hossain Aalal	Member	B NP
9	Mr. Md. Sulatan Mahmud Babu	Member	B NP
10	Chowdhury Akmal Ibne Yousuf	Member	B NP
11	Advocate Mostafizur Rahman	Member	AL
12	Mr. Showkat Ali	Member	AL
13	Mr. A. S. H. K. Sadek	Member	AL
14	Mr. Md. Mashur Rahman Ranga	Member	JP
15	Dr. Sayed Abdullah Md. Taher	Member	JIB

(PAC Report, 2005:11).

Appendix-13

PAC Members in the Ninth Parliament

Sl.	Name	Position	Party affiliation
1	Mr. M.A. Mannan	Chairman	AL
2	Prof. Md. Ali Ashraf	Member	AL
3	Mr.Md. Abdus Shahid	Member	AL
4	Mr. Salah Uddin Quader Chowdhury	Member	BNP
5	Dr. T.I.M Fazlay Rabbi	Member	AL
6	Mr. M.K. Anwar	Member	BNP
7	Mr. Md. Emaz Uddin Pramanik	Member	AL
8	Mr. Md. Sayedul Haque	Member	AL
9	MR. A.K.M. Rahmatullah	Member	AL
10	MR. Dhirendro Chandro Debnath	Member	AL
11	Mr. Khan Tipu Sultan	Member	AL
12	Mr. Khandaker Asaduzzaman	Member	AL
13	Major General Abdus Salam	Member	AL
14	Mr.Narayon Chandra Chondo	Member	AL
15	Mosammat Farida Akter	Member	AL

(Source: 1st Report of PAC in Ninth Parliament).

Appendix-14

Sub-Committees of PAC in the Eighth Parliament

Sub-Committee-1			
Sl.	Name	Position	Constituency
1	Kazi Shah Mofazzel Hussain	Convener	250 Commilla-3
2	Mr. Md. Sulatan Mahmud Babu	Member	142 Jamalpur-2
3	Mr. Md. Mashiur Rahman Ranga	Member	19 Rangpur-1

Terms of Reference (TOR) of Sub-Committee-1

To examine and scrutiny the special report (article 1-18 of audit objection) of Controller General of Accounts (CGA) on the suspense accounts of Roads and Highway Directorates from 1993-94 to 1996-97 and to submit a full report on the PAC after scrutiny.

Sub-Committee-2			
Sl.	Name	Position	Constituency
1	Kazi Shah Mofazzel Hussain	Convener	250 Commilla-3
2	Major (Retired) Manjur Kader	Member	66 Sirajganj-6
3	Sayed Moazzem Hossain Aalal	Member	122 Barisal-2

Terms of Reference (TOR) of Sub-Committee-2

To examine and scrutiny the annual audit report, 2000 to 2001(article 13 of audit objection) of Controller General of Accounts (CGA) of Roads and Highway Directorates, Ministry of Communication and to submit a full report on the PAC after scrutiny.

Sub-Committee-3			
Sl.	Name	Position	Constituency
1	Major (Retired) Manjur Kader	Convener	66 Sirajganj-6
2	Dr. Ziaul Haq Mollah	Member	39 Bagura-4
3	Dr. Sayed Abdullah Md.Taher	Member	259 Comilla-12

Terms of Reference (TOR) of Sub-Committee-3

To examine and scrutiny the annual audit report, 2000 to 2001(article 28 of audit objection) of Controller General of Accounts (CGA) of Ministry of Housing and Public Works and to submit a full report on the PAC after scrutiny.

Sub-Committee-4			
Sl.	Name	Position	Constituency
1	Major (Retired) Manjur Kader	Convener	66 Sirajganj-6
2	Dr. Ziaul Haq Mollah	Member	39 Bagura-4
3	Dr. Sayed Abdullah Md.Taher	Member	259 Comilla-12

Terms of Reference (TOR) of Sub-Committee-4

To examine and scrutiny the annual audit report, 2000 to 2001(article 35 of audit objection) of Controller General of Accounts (CGA) of Ministry of Housing and Public

Works and to submit a full report on the PAC after scrutiny.

Sub-Committee-5			
Sl.	Name	Position	Constituency
1	Dr. Sayed Abdullah Md.Taher	Convener	259 Comilla-12
2	Sayed Moazzem Hossain Aalal	Member	122 Barisal-2
3	Mr. Md. Mashiur Rahman Ranga	Member	19 Rangpur-1
4	Mr. Md. Sulatan Mahmud Babu	Member	142 Jamalpur-2
5	Mr. Md. Abdul Gani	Member	74 Meherpur-2

Terms of Reference (TOR) of Sub-Committee-5

To examine and scrutiny the special audit report, the first stage (article 1,3,11,18,21,23 of audit objection) of Controller General of Accounts (CGA) on the money expended on M.S.R sector in 1995-98 in seven civil surgeon office and the special audit report, second stage (article 14, 29 and 47 of audit objections) of Controller General of Accounts (CGA) on the money expended on M.S.R sector in 1995-98 in nine civil surgeon office under the Ministry of Health and Family Welfare. After examination, scrutiny, investigation and review the audit objection, the sub-committee will have to submit a full report on the PAC.

Sub-Committee-6			
Sl.	Name	Position	Constituency
1	Major (Retired) Manjur Kader	Convener	66 Sirajganj-6
2	Advocate Mostafizur Rahman	Member	10 Dinajpur-5

Terms of Reference (TOR) of Sub-Committee-6

To examine and scrutiny the audit report, 2000 to 2001(article 39.b of audit objection) of Controller General of Accounts (CGA) of Ministry of Water Resources and to submit a full report on the PAC after scrutiny.

(Source: PAC Report in Eighth Parliament).

Appendix-15

Sub-Committees of PAC in the Ninth Parliament

Sub-Committee-1			
Sl.	Name	Position	Constituency
1	Prof. Md. Ali Ashraf	Chairman	255 Commilla-7
2	Dr. T.I.M Fazlay Rabbi	Member	31 Gaibandha-3
3	MR. A.K.M. Rahmatullah	Member	183 Dhaka-10
4	Major General Abdus Salam	Member	154 Maymensigh-9

Terms of Reference of Sub-Committee-1

The TOR for Sub-Committee-1 was re-defined to submit a report to the standing committee after examining or scrutinizing those audit reports and objections therein which were placed in the parliament but not yet discussed in the sitting of standing committee from the inception till 2002. The tenure of the Sub-Committee-1 will be coterminous with the tenure of the PAC subject to the condition that the Sub-Committee will be dissolved if it can complete its assignment earlier.

Sub-Committee-2			
Sl.	Name	Position	Constituency
1	Mr. Md. Sayedul Haque	Chairman	243 Brahmanbaria-1
2	Mr. Md. Emaz Uddin Pramanik	Member	49 Naogan-4
3	Mr. M.K. Anwar	Member	250 Commilla-2
4	Mr. Narayon Chandra Chondo	Member	103 Khulna-5

Terms of Reference of Sub-Committee-2

To submit the report to the PAC after examination of the audit reports for the period from 1996 to 2000 which were placed in the Parliament but are still awaiting discussion by the PAC and submit a report thereof to the PAC. Sub-Committee-2 will continue to exist till the end of the tenure of the present PAC. However, it will stand dissolved if it completed its assigned tasks earlier.

Sub-Committee-3			
Sl.	Name	Position	Constituency
1	Mr. Khandaker Asaduzzaman	Chairman	313 Tangail-2
2	Mr. Salah Uddin Quader Chowdhury	Member	279 Chittagong-2
3	Mosammat Farida Akter	Member	325 Women Seat-25

Terms of Reference of Sub-Committee-3

To examine the audit objections contained in the reports placed in the Parliament relating to the period from 2001 to 2002 but are awaiting discussion in the PAC and submit a report thereof to the PAC. Sub-Committee-3 will continue to exist till the end of the tenure of the present PAC. However, it will stand dissolved if it completed its assigned tasks earlier.

Sub-Committee-4			
Sl.	Name	Position	Constituency
1	Mr. Khan Tipu Sultan	Chairman	89 Jessore-5
2	MR. Dhirendro Chandra Debnath	Member	109 Barguna-1
3	Mosammat Farida Akter	Member	325 Women Seat-25

Terms of Reference of Sub-Committee-4

To examine those audit objections contained in the reports on the period between 2003 and 2006, which are awaiting discussion in the PAC and submit a report thereof to the PAC. It will continue to exist till the end of the tenure of the present PAC. However, it will stand dissolved if it completed its assigned tasks earlier.

(Source: PAC Report in Ninth Parliament).

Appendix-16

Individual Attendance of PAC Members in Meeting, Eighth Parliament

#	PAC Members	Total Meetings Held	Meeting Attended	%
1	Advocate Haroon- Al- Rashid	25	25	100
2	Kazi Shah Mofazzel Hussain	25	10	40
3	Dr. Ziaul Haq Mollah	25	11	44
4	Major (Retd.) Manjur Kader (Joined as a member since 18.9.2003)	22	21	95
5	Mr. Md. Abdul Gani (Joined as a member since 15.7.2003)	25	16	64
6	Dr. Md. Salek Chowdhury	25	14	56
7	Mr. Samsul Alam Pramanik (Joined as a member since 16.9.2004)	6	4	66
8	Sayed Moazzem Hossain Aalal	25	20	80
9	Mr. Md. Sulatan Mahmud Babu	25	20	80
10	Chowdhury Akmal Ibne Yousuf	25	19	76
11	Advocate Mostafizur Rahman (Joined as a member since 16.9.2004)	6	5	83.33
12	Mr. Showkat Ali (Joined as a member since 16.9.2004)	22	3	13.63
13	Mr. A. S. H. K. Sadek (Joined as a member since 16.9.2004)	6	5	83.33
14	Mr. Md. Mashiur Rahman Ranga	25	13	52
15	Dr. Sayed Abdullah Md.Taher	25	19	76

(Compiled by the researcher from the PAC report of Eighth Parliament)

Appendix-17

Individual Attendance of PAC Members in Meeting, Ninth Parliament

#	PAC Members	Total Meetings Held	Meeting Attended	%
1	Mr. A.K.H Rashiduzzaman* (Joined as chairman since formation of PAC)	7	6	85.7
2	Mr. Mohiuddin Khan Alomgir** (Joined as chairman since 01.04.2010)	95	95	100
3	Mr. M.A. Mannan*** (Joined as chairman since 29.11.2012)	22	22	100
4	Prof. Md. Ali Ashraf	125	107	85.6
5	Mr. Md. Abdus Shahid** (Joined as a member since 01.04.2010)	118	55	46.6
6	Mr. Salah Uddin Quader Chowdhury*****	125	2	1.6
7	Dr. T.I.M Fazlay Rabbi	125	53	42.4
8	Mr. M.K. Anwar	125	37	29.6
9	Mr. Md. Emaz Uddin Pramanik	125	74	59.2
10	Mr. Md. Sayedul Haque	125	35	28
11	MR. A.K.M. Rahmatullah	125	22	17.6
12	MR. Dhirendro Chandro Debnath	125	39	31.2
13	Mr. Khan Tipu Sultan	125	92	73.6
14	Mr. Khandaker Asaduzzaman	125	6	4.8
15	Major General Abdus Salam	125	27	21.6
16	Mr. Narayon Chandra Chondo**** (Joined as a member since 20.10.2009)	123	91	73.9
17	Mosammat Farida Akter***** (Joined as a member since 20.10.2009)	123	103	83.73

(Compiled by the researcher from the PAC report of Ninth Parliament)

* Mr. A.K.H Rashiduzzaman, MP was appointed as the chairman of PAC from the very beginning of the ninth parliament but due to his illness, he become unable to continue his duty. **The house in its 4th session appointed Mr. Mohiuddin Khan Alomgir, MP as a chairman of PAC and Mr. Md. Abdus Shahid, MP (238 Moulovi Bazar-4) as a member in replace of Mr. K.H. Rashiduzzaman, MP and Md. Hafiz Ahmed Majumder respectively.*** Mr. M.A. Mannan, MP appointed as a new chair of PAC in its 15th session while Mr. Mohiuddin Khan Alomgir appointed as member of the cabinet. **** Most. Farida Akhter, MP and Mr. Narayan Chandro Chondo, MP appointed as a new member of PAC in the 2nd and 3rd session of the house respectively. The newly appointed member of PAC Mr. Narayan Chandro Chondo, MP appointed by replacing Mr. Mohammad Enamul Haq, MP (43 Chapai Nawabgang-1).***** Mr. Salah Uddin Quader Chowdhury were in prison due to war crime charge against him and was hunged later as a capital punishment by the judgment of apex court.

Appendix-18
Profile of PAC Members in the Eighth and Ninth Parliament

Social Standing of PAC Members in the Ninth Parliament

#	Name of member	Education	Profession	Parliamentary Experience	Term
1	Mr. M.A. Mannan	B.A, Post Graduate Diploma	Retired Civil Servant	Member of the Standing committee of Ministry of Finance and Public administration in 9 th Parliament	1 st Term MP
2	Prof. Md. Ali Ashraf	B.A.(Hons), MA	Agro-based Business, Farm landowner and Industrialist.	Member of the Standing committee of Ministry of Foreign Affairs, Ministry of Agriculture and PAC of 1 st parliament. Chairman of the Standing committee of Ministry Finance, Member of the Standing committee of Ministry of Foreign Affairs and PAC of 7 th parliament.	3rd Term MP
3	Vice Principal Md. Abdus Shahid	M.Com.	Business,	Worked as a whip of AL in 7 th parliament. Chief whip of Opposition party 8 th parliament. Chief whip of AL as a party in power in 9 th Parliament. Member of the Standing committee of Ministry of Home Affairs, Ministry of Education and PAC in 7 th parliament. Member of the Standing committee of Rules of Procedure, Ministry of Establishment, Ministry of Local Government, Rural Development and Cooperative, and the House Committee in 8 th parliament.	4 th Term
4	Mr. Salah Uddin Quader Chowdhury	B.A.(Hons)	Business, Industrialist	Worked as a Minister, Ministry of Relief and Rehabilitation, Ministry Housing and Public Works, Ministry Health and Family Welfare of the Peoples Republic of Bangladesh Government. Appointed as a member of PAC and Standing Committee on Law, Justice and Parliamentary Affairs in 9 th Parliament.	6 th Term
5	Dr. T.I.M Fazlay	B.Sc,	Retired	Appointed as a member of PAC in	6 th

	Rabbi	MS (Texas), PhD	Professor and Social Worker	9 th parliament. Served as Minister, Ministry of Land, Ministry of Relief of the Peoples Republic of Bangladesh Government. Served as a Chairman of the Standing Committee of Ministry of Agriculture in 7 th Parliament and as a member of the Committee of Government Assurance.	Term
6	Mr. M.K Anwar	B.Sc, M.Sc.	Retired Civil Servant	Served as the former Minister of Commerce, Shipping, Science and Technology in 5 th Parliament and also served as a Minister of Agriculture in 8 th parliament. Appointed as a member of PAC, Standing Committee on Rules of Procedure, Standing committee on Finance in 7 th parliament. Appointed as a member of PAC, Standing Committee on Business Advisory, Standing committee on Finance in 9 th parliament.	5 th Term
7	Md. Emaz Uddin Pramanik	B.A	Agriculture and Business	Appointed as a member of the Standing Committee on Ministry of Education in 1 st parliament, Standing Committee on Ministry of Civil Aviation and Tourism in 2 nd parliament. Appointed as a member of PAC and the Standing Committee on Ministry of Foreign Affairs in 9 th parliament.	5 th Term
8	Mr. Md. Sayedul Haque	M.A., LL.B	Lawyer and Agriculture	Appointed as a Chairman of the Standing Committee on Ministry of Food, Ministry of Home Affairs in 7 th parliament. Appointed as a member of the Standing committee on Finance in 8 th parliament and appointed as a member of PAC in 9 th parliament.	3 rd Term

9	Mr. A.K.M. Rahmatullah	H.S.C	Tannery and Footwear Export Business	Appointed as a Chairman of the Standing Committee on Ministry of Information, member of the Ministry of Liberation War and PAC in 9 th parliament.	3 rd Term
10	Mr. Dhirendro Debnath Shambhu	M.A., LL.B	Lawyer	Served as the former Deputy Minister of Food during 1996-2001. Appointed as a Chairman of the Committee on Estimates and member of the committee on the Public Undertakings and PAC in 9 th parliament.	3 rd Term
11	Mr. Khan Tipu Sultan	B.Com, LL.B	Lawyer	Appointed as a member of the committee on the Public Undertakings, Law, Justice and Parliamentary Affairs, and PAC 9 th in parliament.	3 rd Term
12	Mr. Khandaker Asaduzzaman	M.A	Retired Civil Servant	Appointed as a Chairman of the Standing Committee on the Ministry of Establishment and member of the in PAC 9 th parliament.	2 nd Term
13	Mr. Major General Abdus Salam	B.A	Retired Military General	Appointed as a Chairman of the Standing Committee on the Ministry of Home Affairs and member of the in PAC 9 th parliament.	2 nd Term
14	Mr. Narayon Chandra	B.A.(Hons), M.A, B.Ed.	Agriculture and Poultry Firming	Appointed as a member of the committee on the Ministry of Science and Technology, Food and Disaster Management and PAC in 9 th parliament.	1 st Term
15	Mr. Mosammat Farida Akter	B.A	Politics	Appointed as a member PAC in 9 th parliament.	1 st Term
16	Dr. Mohiuddin Khan Alomgir	PhD	Retired Civil Servant	Appointed as a member of the committee on the Ministry of Planning, and PAC in 9 th parliament.	1 st Term

Social Standing of PAC Members in the Eighth Parliament

1	Advocate Haroon-Al- Rashid	M.A, L.L.B	Lawyer	<p>Served as a former Chief Whip in 2nd parliament and former State minister of the Ministry of Shipping, Ministry of Disaster Management and Relief.</p> <p>Appointed as a Chairman of PAC and member of Law, Justice and Parliamentary Affairs in 8th parliament.</p>	5 th Term
2	Mr. Kazi Shah Mofazzel Hussain	M.A	Business	<p>Served as a state minister of Religion in 1986 and as a whip in 4th parliament.</p> <p>Appointed as a member of the committee on the Ministry of Religious Affairs and PAC in 8th parliament.</p>	4 th Term
3	Advocate Mostafizur Rahman	L.L.B, L.L.M	Lawyer	<p>Appointed as a Chairman of the Standing Committee on the Ministry of Disaster Management and Relief in 7th parliament.</p> <p>Appointed as a member of the committee on the Ministry of Communication and PAC in 8th parliament.</p>	4 th Term
4	Mr. Showkat Ali	B.Com, L.L.B	Retired Military Officer	<p>Appointed as a member of the committee on the Ministry of Relief and Rehabilitation in 2nd parliament.</p> <p>Appointed as a member of the committee on the Ministry of Defense and Petition Committee in 5th parliament.</p> <p>Appointed as a Chairman of the committee on the Ministry Shipping and Standing Committee on Private Members Bill and their Proposal Decision in 7th parliament.</p> <p>Appointed as a member of the committee on the Ministry Defense and Standing Committee on Private</p>	4 th Term

				Members Bill and their Proposal Decision and PAC in 8th parliament.	
5	Dr. Ziaul Haq Mollah	MBBS	Doctor	Appointed as a member of the committee on the Ministry of Planning, Health and Family Welfare and PAC in 8 th parliament.	3 rd Term
6	Major(Retired) Manjur Kader	M.A	Retired. Army Officer, Journalist	Served as a state minister of Irrigation and Flood Control and Acting minister of Relief Ministry during 1989-90. Appointed as a Chairman of the Standing Committee on the Ministry of Irrigation and Flood Control, and Relief Ministry in 4 th parliament. Appointed as a member of the committee on the Foreign Affairs and PAC in 8 th parliament.	4 th Term
7	Mr. Md. Abdul Gani	B.A (Honors), M.A	Business	Appointed as a member of the Standing Committee on the Ministry of Fishers and Livestock Resources, Advisory committee on Aviation and Tourism, Member of Subcommittee of Tourism Development and PAC in 5 th parliament. Appointed as a member Public Estimate Committee (PEC) and PAC in 8 th parliament.	3 rd Term
8	Dr. Md. Salek Chowdhury	MBBS	Doctor	Appointed as a member of PAC in 8 th parliament.	3 rd Term
9	Mr. Samsul Alam Pramanik	M.A	Business	Appointed as a Chairman of the Standing Committee on the Ministry of Education and PAC in 8 th parliament.	3 rd Term
10	Mr. A. S. H. K. Sadek	B.A (Honors),	Retired Civil	Served as a minister, Ministry of Education, Primary and Mass	2 nd Term

		M.A	Servant	Education, Science and Technology from 1996 to 2001. Appointed as a member of the committee on the Ministry of Defense and PAC in 8 th parliament.	
11	Mr. Sayed Moazzem Hossain Aalal	MSS, LLB	Lawyer	Appointed as a member of the committee on the Ministry of Chittagong Hill tracks, Home Affairs and PAC in 8 th parliament	2 nd Term
12	Mr. Md. Sulata Mahmud Babu	BSc	Business	Appointed as a member of the committee on the Ministry of Housing and Public Works and PAC in 8 th parliament	1 st Term
13	Chowdhury Akmal IbneYousuf	B.A	Business	Appointed as a member of the committee on the Foreign Affairs and PAC in 8 th parliament.	2 nd Term
14	Dr. Sayed Abdullah Md.Taher	MBBS	Business	Appointed as a member of PAC and Public Undertakings in 8 th parliament.	1 st Term
15	Mr. Md. Mashiur Rahman Ranga	B.Com	Business	Appointed as a member of the committee on the Ministry of Finance and PAC in 8 th parliament.	1 st Term

Appendix-19

**Meeting Date, Frequency, Attendance of Members and Duration of
PAC Meetings in the Eighth and Ninth Parliament**

8 th Parliament					9 th Parliament				
Number of meeting	Date of meeting	Days from previous meeting	Member attended	Duration (Minutes)	Number of meeting	Date of meeting	Days from previous meeting	Member attended	Duration (Minutes)
1	31.07.2015	00	10	105	1	27.04.2009	00	13	120
2	03.09.2003	34	10	240	2	25.05.2009	30	10	120
3	15.09.2003	12	07	245	3	20.10.2009	147	12	165
4	16.10.2003	31	11	365	4	20.12.2009	61	10	215
5	13.12.2003	58	10	245	5	05.01.2010	16	05	94
6	31.12.2003	18	09	165	6	18.01.2010	13	10	155
7	18.01.2004	18	09	190	7	28.02.2010	41	10	104
8	07.02.2004	20	08	220	8	01.04.2010	31	07	100
9	29.02.2004	22	11	175	9	07.04.2010	06	08	120
10	31.03.2004	31	08	175	10	08.04.2010	00	07	110
11	25.04.2004	24	8	72	11	19.04.2010	11	12	120
12	22.05.2004	26	8	72	12	21.04.2010	1	7	80
13	09.06.2004	17	6	120	13	03.05.2010	11	9	142
14	23.06.2004	14	7	195	14	06.05.2010	2	9	120
15	05.07.2004	12	7	110	15	23.05.2010	17	5	75
16	20.07.2004	15	8	110	16	24.05.2010	1	8	90
17	16.08.2004	26	5	80	17	26.05.2010	1	6	60
18	08.09.2004	22	8	160	18	31.05.2010	4	7	75
19	17.10.2004	39	9	120	19	01.06.2010	0	6	120
20	04.11.2004	17	8	210	20	03.06.2010	1	6	90
21	25.11.2004	21	13	165	21	07.06.2010	4	5	90
22	13.12.2004	18	12	205	22	08.06.2010	1	5	90
23	21.12.2004	8	10	230	23	09.06.2010	1	5	105
24	08.01.2005	18	8	125	24	15.06.2010	6	9	105
25	09.02.2005	31	7	70	25	16.06.2010	1	6	75
	Average=	22.8	8.68	166.76	26	17.06.2010	1	7	110
			58%		27	20.06.2010	3	5	105
					28	21.06.2010	1	8	90
					29	22.06.2010	1	7	90
					30	23.06.2010	1	6	120
					31	08.07.2010	15	5	135
					32	12.08.2010	4	9	90
					33	17.08.2010	5	7	160
					34	18.08.2010	7	11	90
					35	19.08.2010	5	6	90
					36	23.08.2010	4	12	75
					37	30.09.2010	38	5	65
					38	03.10.2010	3	7	100
					39	05.10.2010	2	7	160
					40	07.10.2010	2	7	105
					41	12.10.2010	5	8	150
					42	21.10.2010	9	9	75

					43	27.10.2010	6	9	65
					44	01.11.2010	5	8	90
					45	14.11.2010	13	7	125
					46	22.11.2010	8	7	105
					47	25.11.2010	3	7	140
					48	28.11.2010	3	5	150
					49	29.11.2010	1	5	100
					50	30.11.2010	1	6	45
					51	06.12.2010	6	6	130
					52	08.12.2010	2	5	110
					53	27.12.2010	19	6	110
					54	06.11.2011	10	9	90
					55	11.01.2011	5	5	135
					56	20.01.2011	9	7	120
					57	31.01.2011	11	7	120
					58	03.02.2011	3	7	135
					59	07.02.2011	4	5	55
					60	09.03.2011	2	9	150
					61	20.03.2011	11	7	120
					62	28.03.2011	8	5	120
					63	05.04.2011	8	8	95
					64	06.04.2011	1	7	90
					65	07.04.2011	1	6	140
					66	10.04.2011	3	6	50
					67	11.04.2011	1	7	95
					68	24.04.2011	13	8	75
					69	05.05.2011	11	7	120
					70	08.05.2011	3	7	90
					71	12.05.2011	4	7	85
					72	16.05.2011	4	5	150
					73	02.06.2011	17	7	180
					74	20.06.2011	18	5	210
					75	04.07.2011	14	7	120
					76	05.07.2011	1	5	120
					77	03.08.2011	29	10	150
					78	23.08.2011	20	5	85
					79	14.09.2011	22	8	145
					80	21.09.2011	7	5	60
					81	04.10.2011	13	5	95
					82	11.10.2011	7	7	135
					83	24.10.2011	13	7	120
					84	20.11.2011	27	5	150
					85	23.11.2011	3	8	150
					86	28.11.2011	5	7	150
					87	22.12.2011	30	9	75
					88	01.02.2012	41	6	150
					89	08.02.2012	7	5	60
					90	09.02.2012	1	5	60
					91	09.04.2012	60	9	75
					92	10.04.2012	1	5	120
					93	18.04.2012	8	6	120
					94	09.05.2012	21	6	120
					95	10.05.2012	1	5	90

					96	30.05.2012	20	6	90
					97	22.07.2012	53	7	105
					98	23.07.2012	1	6	95
					99	13.08.2012	21	7	95
					100	14.08.2012	1	5	150
					101	06.09.2012	23	5	75
					102	10.09.2012	4	6	165
					103	27.11.2012	77	5	105
					104	23.12.2012	26	5	165
					105	03.01.2013	11	7	135
					106	22.01.2013	19	8	160
					107	04.02.2013	13	5	155
					108	17.02.2013	13	5	120
					109	04.03.2013	15	5	130
					110	05.03.2013	1	5	100
					111	12.03.2013	7	6	165
					112	19.03.2013	7	7	180
					113	02.04.2013	14	8	90
					114	09.04.2013	7	8	150
					115	11.04.2013	2	8	210
					116	07.05.2013	26	9	90
					117	14.05.2013	7	6	95
					118	21.05.2013	7	7	150
					119	28.05.2013	7	8	150
					120	04.06.2013	7	6	165
					121	11.06.2013	7	6	135
					122	18.06.2013	7	5	195
					123	20.06.2013	2	8	10
					124	29.07.2013	39	8	165
					125	19.09.2013	52	6	135
						Average=	12.43	6.90	115.4
								46%	

Appendix-20

Duration to Sign on Minutes and Publication of Report after PAC Meeting in the Eighth Parliament

#	Date of Meeting	Date of Signature on Meeting Minutes	Duration to take Approval/Signature on Minutes (Days)	Publication Date of PAC Report	Duration to Publish PAC Report after Meeting
1	31.07.2003	03.09.2003	34	01.11.2005	824
2	03.09.2003	15.09.2003	12	01.11.2005	790
3	15.09.2003	16.10.2003	31	01.11.2005	778
4	16.10.2003	13.12.2003	58	01.11.2005	747
5	13.12.2003	31.12.2003	18	01.11.2005	689
6	31.12.2003	18.01.2004	18	01.11.2005	671
7	18.01.2004	07.02.2004	20	01.11.2005	653
8	07.02.2004	29.04.2004	22	01.11.2005	633
9	29.02.2004	31.03.2004	31	01.11.2005	611
10	31.03.2004	25.04.2004	25	01.11.2005	580
11	25.04.2004	22.05.2004	27	01.11.2005	555
12	22.05.2004	09.06.2004	18	01.11.2005	528
13	09.06.2004	23.06.2004	14	01.11.2005	510
14	23.06.2004	05.07.2004	12	01.11.2005	496
15	05.07.2004	20.07.2004	15	01.11.2005	484
16	20.07.2004	16.08.2004	27	01.11.2005	469
17	16.08.2004	08.09.2004	23	01.11.2005	442
18	08.09.2004	17.10.2004	39	01.11.2005	419
19	17.10.2004	04.11.2004	18	01.11.2005	380
20	04.11.2004	25.11.2004	21	01.11.2005	362
21	25.11.2004	13.12.2004	18	01.11.2005	581
22	13.12.2004	21.12.2004	07	01.11.2005	323
23	21.12.2004	08.01.2005	18	01.11.2005	315
24	08.01.2005	09.02.2005	32	01.11.2005	297
25	09.02.2005	-	-	01.11.2005	265
Average Duration to Sign on Minutes			22 Days	Average Duration to Publish Report	536 Days

Appendix-21
Duration to Sign on Minutes and Publication of Report after PAC Meeting in the
Ninth Parliament

#	Date of Meeting	Date of Signature on Meeting Minutes	Duration to take Approval/Signature on Minutes (Days)	Publication Date of PAC Report	Duration to Publish PAC Report after Meeting (Days)
1	27.04.2009	25.05.2009	28	01.12.2010	583
2	25.05.2009	20.10.2009	209	01.12.2010	555
3	20.10.2009	20.12.2009	61	01.12.2010	407
4	20.12.2009	05.01.2010	16	01.12.2010	346
5	05.01.2010	18.01.2010	13	01.12.2010	330
6	18.01.2010	23.05.2010	125	01.12.2010	317
7	28.02.2010	23.03.2010	23	01.12.2010	276
8	01.04.2010	06.04.2010	5	01.12.2010	244
9	07.04.2010	16.04.2010	9	01.12.2010	238
10	08.04.2010	16.04.2010	8	01.12.2010	237
11	19.04.2010	21.04.2010	2	01.12.2010	226
12	21.04.2010	20.05.2010	29	01.12.2010	246
13	03.05.2010	20.05.2010	17	01.12.2010	232
14	06.05.2010	20.05.2010	14	01.12.2010	229
15	23.05.2010	30.05.2010	7	01.12.2010	212
16	24.05.2010	30.05.2010	6	01.12.2010	211
17	26.05.2010	30.06.2010	35	01.12.2010	209
18	31.05.2010	04.06.2010	4	01.12.2010	204
19	01.06.2010	14.06.2010	13	01.12.2010	203
20	03.06.2010	08.06.2010	5	01.12.2010	201
21	07.06.2010	20.06.2010	13	01.12.2010	197
22	08.06.2010	17.06.2010	9	01.12.2010	196
23	09.06.2010	16.06.2010	7	01.12.2010	195
24	15.06.2010	12.08.2010	58	01.12.2010	189
25	16.06.2010	12.08.2010	57	01.12.2010	188
26	17.06.2010	04.07.2010	17	01.12.2010	187
27	20.06.2010	07.07.2010	17	01.12.2010	184
28	21.06.2010	07.07.2010	16	01.12.2010	183
29	22.06.2010	10.10.2010	110	01.12.2010	182
30	23.06.2010	10.10.2010	109	01.12.2010	181
31	08.07.2010	23.08.2010	46	01.12.2010	166
32	12.08.2010	12.10.2010	61	16.05.2011	277
33	17.08.2010	12.10.2010	56	16.05.2011	272
34	18.08.2010	12.10.2010	55	16.05.2011	271
35	19.08.2010	12.10.2010	54	16.05.2011	270
36	23.08.2010	12.10.2010	50	16.05.2011	265
37	30.09.2010	29.11.2010	60	16.05.2011	228
38	03.10.2010	29.11.2010	57	16.05.2011	225
39	05.10.2010	29.11.2010	55	16.05.2011	223
40	07.10.2010	29.11.2010	53	16.05.2011	221
41	12.10.2010	29.11.2010	48	16.05.2011	216
42	21.10.2010	29.11.2010	39	16.05.2011	207
43	27.10.2010	29.11.2010	33	16.05.2011	201
44	01.11.2010	29.11.2010	28	16.05.2011	196

45	14.11.2010	09.03.2011	115	16.05.2011	183
46	22.11.2010	09.03.2011	107	16.05.2011	175
47	25.11.2010	09.03.2011	104	16.05.2011	173
48	28.11.2010	09.03.2011	101	16.05.2011	170
49	29.11.2010	20.03.2011	111	16.05.2011	169
50	30.11.2010	20.03.2011	110	16.05.2011	168
51	06.12.2010	20.03.2011	104	16.05.2011	161
52	08.12.2010	20.03.2011	102	16.05.2011	159
53	27.12.2010	20.03.2011	83	16.05.2011	140
54	06.01.2011	20.03.2011	73	16.05.2011	130
55	11.01.2011	20.03.2011	68	16.05.2011	125
56	20.01.2011	20.03.2011	59	16.05.2011	116
57	31.01.2011	20.03.2011	48	16.05.2011	105
58	03.02.2011	20.03.2011	45	16.05.2011	102
59	07.02.2011	20.03.2011	41	16.05.2011	98
60	09.03.2011	02.06.2011	85	16.05.2011	68
61	20.03.2011	02.06.2011	74	16.05.2011	57
62	28.03.2011	02.06.2011	66	16.05.2011	49
63	05.04.2011	03.08.2011	120	01.09.2012	515
64	06.04.2011	03.08.2011	119	01.09.2012	514
65	07.04.2011	03.08.2011	118	01.09.2012	513
66	10.04.2011	03.08.2011	115	01.09.2012	510
67	11.04.2011	03.08.2011	114	01.09.2012	509
68	24.04.2011	03.08.2011	101	01.09.2012	496
69	05.05.2011	03.08.2011	90	01.09.2012	485
70	08.05.2011	03.08.2011	87	01.09.2012	482
71	12.05.2011	03.08.2011	83	01.09.2012	478
72	16.05.2011	03.08.2011	79	01.09.2012	474
73	02.06.2011	03.08.2011	62	01.09.2012	457
74	20.06.2011	28.11.2011	161	01.09.2012	438
75	04.07.2011	28.11.2011	147	01.09.2012	425
76	05.07.2011	28.11.2011	146	01.09.2012	424
77	03.08.2011	28.11.2011	117	01.09.2012	395
78	23.08.2011	28.11.2011	97	01.09.2012	375
79	14.09.2011	28.11.2011	75	01.09.2012	353
80	21.09.2011	28.11.2011	68	01.09.2012	346
81	04.10.2011	09.04.2012	188	01.09.2012	333
82	11.10.2011	09.04.2012	181	01.09.2012	326
83	24.10.2011	09.04.2012	168	01.09.2012	313
84	20.11.2011	09.04.2012	162	01.09.2012	286
85	23.11.2011	09.04.2012	159	01.09.2012	283
86	28.11.2011	09.04.2012	154	01.09.2012	278
87	22.12.2011	23.07.2012	244	01.09.2012	254
88	01.02.2012	23.07.2012	173	01.09.2012	213
89	08.02.2012	23.07.2012	166	01.09.2012	206
90	09.02.2012	23.07.2012	165	01.09.2012	205
91	09.04.2012	23.07.2012	105	01.09.2012	145
92	10.04.2012	23.07.2012	104	01.09.2012	144
93	18.04.2012	23.07.2012	96	01.09.2012	136
94	09.05.2012	23.07.2012	75	01.09.2012	115
95	10.05.2012	23.07.2012	74	01.09.2012	114
96	30.05.2012	23.07.2012	54	01.09.2012	94
97	22.07.2012	27.11.2012	128	01.09.2012	41

98	23.07.2012	27.11.2012	127	01.09.2012	40
99	13.08.2012	27.11.2012	106	01.09.2012	19
100	14.08.2012	27.11.2012	105	01.09.2012	18
101	06.09.2012	12.09.2012	6	01.10.2013	390
102	10.09.2012	12.09.2012	2	01.10.2013	386
103	27.11.2012	05.12.2012	8	01.10.2013	308
104	23.12.2012	20.01.2013	28	01.10.2013	282
105	03.01.2013	20.01.2013	17	01.10.2013	271
106	22.01.2013	14.02.2013	23	01.10.2013	252
107	04.02.2013	07.04.2013	62	01.10.2013	239
108	17.02.2013	08.04.2013	50	01.10.2013	226
109	04.03.2013	08.04.2013	35	01.10.2013	211
110	05.03.2013	11.04.2013	37	01.10.2013	210
111	12.03.2013	11.04.2013	30	01.10.2013	203
112	19.03.2013	08.05.2013	50	01.10.2013	196
113	02.04.2013	08.05.2013	36	01.10.2013	182
114	09.04.2013	08.05.2013	29	01.10.2013	175
115	11.04.2013	08.05.2013	27	01.10.2013	173
116	07.05.2013	10.06.2013	34	01.10.2013	147
117	14.05.2013	10.06.2013	26	01.10.2013	140
118	21.05.2013	10.06.2013	19	01.10.2013	133
119	28.05.2013	15.06.2013	18	01.10.2013	126
120	04.06.2013	18.06.2013	14	01.10.2013	119
121	11.06.2013	03.07.2013	22	01.10.2013	112
122	18.06.2013	19.06.2013	1	01.10.2013	105
123	20.06.2013	03.07.2013	13	01.10.2013	103
124	29.07.2013	15.09.2013	48	01.10.2013	64
125	19.09.2013	26.09.2013	7	01.10.2013	12
	Average Duration to Sign on Minutes		68 Days	Average Duration to Publish Report	238 Days

Appendix-22
List of PAC Chairman in the British House of Commons, 1861-2019

Year	Chairman	Party
1861–63	Sir Francis Tornhill Baring	Liberal
1864–1866	Rt Hon Edward Pleydell-Bouverie	Liberal
1866	Mr. George Sclater-Booth	Conservative
1867–68	Mr. Hugh C E Childers	Liberal
1869	Mr. William Pollard-Urquhart	Liberal
1870–71	Rt Hon George Ward Hunt	Conservative
1872–73	Mr. George Sclater-Booth	Conservative
1874–76	Rt Hon John George Dodson	Liberal
1877–1880	Lord Frederick Cavendish	Liberal
1880–83	Sir Henry Holland	Conservative
1884-85	Mr. Thomas Salt	Conservative
1886	Sir John Eldon Gorst	Conservative
1887–88	Sir John Lubbock	Liberal Unionist
1889–92	Sir Ughtred Kay-Shuttleworth	Liberal
1893	Mr. Edmond Wodehouse	Liberal Unionist
1894–95	Sir Richard Temple	Conservative
1896–1900	Mr. Arthur O'Connor	Irish National
1901–05	Rt Hon Sir Arthur Hayter	Liberal
1906–08	Rt Hon Victor Christian William Cavendish	Liberal Unionist
1908–18	Col Robert Williams	Unionist
1919–20	Rt Hon Sir Francis Dyke Acland	Liberal
1921–22	Mr. Aneurin Williams	Liberal
1923	Mr. Frederick William Jowett JP	Labour
1924	Lt Col Rt Hon Walter Edward Guinness	Conservative
1924–29	Rt Hon William Graham JP	Labour
1929–31	Mr. Arthur Michael Samuel	Conservative
1931–38	Mr. Morgan Jones	Labour
1938–41	Rt Hon Frederick William Pethick-Lawrence	Labour
1941–43	Lt Col Rt Hon Walter Elliot	Unionist
1943–45	Lt Col Sir Assheton Pownall OBE TD	Unionist
1946–48	Rt Hon Osbert Peake	Conservative
1948–50	Rt Hon Ralph Assheton	Conservative
1950–51	Sir Ronald Cross and Rt Hon Charles Waterhouse	Conservative

1951–52	Mr. John Edwards	Labour
1952–59	Sir George Benson	Labour
1959–63	Rt Hon Harold Wilson	Labour
1963–64	Rt Hon A.L.N. Douglas Houghton	Labour
1964–70	Rt Hon John Boyd-Carpenter	Conservative
1970–73	Rt Hon Harold Lever	Labour
1972–73	Rt Hon Edmund Dell <i>(Acting chair during Harold Lever's illness)</i>	Labour
1974–79	Rt Hon Edward DuCann	Conservative
1979–83	Rt Hon Joel Barnett	Labour
1983–97	Rt Hon Robert Sheldon	Labour
1997–2001	Rt Hon David Davis	Conservative
2001–10	Mr. Edward Leigh	Conservative
2010–15	Rt Hon Dame Margaret Hodge	Labour
2015-	Ms Meg Hillier	Labour

(Retrieved from:

<https://www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/history-of-committee/>)

Appendix-23

List of PAC Chairman in the Parliament of Bangladesh

Year	Chairman	Party
1973	Mr. QaziJahirulQayyum	AL
1979	Mr. Atauddin Khan	BNP
1979	Mr. Ataur Rahman Khan	JL
1983	Justice A.K Baker	Ad hoc PAC
1985	Justice A.K.M Nurul Islam	Ad hoc PAC
1988	Mr. Mohammad Sahajahan Siraj	JSD
1991	Mr. L.K Siddiki	BNP
1996	Mr. S.M. Akram	AL
2003	Advocate Haroon-Al-Rashid	BNP
2009	Mr. K.H. Rashiduzzaman	AL
2010	Dr. Mahiuddin Khan Alamgir	AL
2012	Mr. M.A. Mannan	AL
2014	Dr. Mahiuddin Khan Alamgir	AL
2019	Md. Rustum Ali Faraji	AL

(Choudhury.D, 1994, PAC, 2005,2010,2011,2012,2013),

(Retrieved from, Bangladesh Parliament:

<http://www.parliament.gov.bd/index.php/en/parliamentary-business/committees/list-of-committees/name-of-committees-for-11th-parliament-english?id=4225>)

Appendix: 24
Flowchart of the Constitutional Acts in the British-India: Central and Provincial Legislatures (1853-1947)

Acts	Provisions Regarding Central Legislature	Provisions Regarding Provincial Legislature
The Charter Act of India, 1853	Transfer the authority of the Government of India from Company to the Crown. Separation of the Legislative Council (CLC) from the Executive.	Appointment of a separate Governor of Bengal. Provincial Governments were given the right to represent in a matter of legislation.
The Indian Councils Act, 1861	Legislative Council was enlarged as well as empowered to make laws and regulations. Every law required the assent of the Governor-General to become a law.	Governor-General of the provinces was empowered to nominate Additional Members for provincial legislation. Bengal Legislative Council (BLC) could make laws for the Province but could not alter laws made by the LC.
The Indian Councils Act, 1892	Introduced elective element in the CLC. Enlarged the functions of the CLC. Provided right of questioning.	Enlarged the number of Additional Members. Enlarged the functions providing the right of interpellation on matters of public interests and discussing the policy of Govt. Provided right of questioning.
The Indian Councils Act, 1909	Enlarged the size of the CLC. CLC was given the right of discussion, asking questions and supplementary questions.	Enlarged the size of the BLC and fixed to 52. Members were classified into elected, officials and nominated non-officials. BLC was given the right of discussion, asking questions and supplementary questions.
The Government of India Act, 1919	Provided bi-cameral legislature: Council of State (Upper Chamber) and Legislative Assembly (Lower Chamber). Majority Members of LA were elected and tenure was fixed at 3 years. The legislature was given more right to criticizing and controlling the Executive. Governor-General has remained powerful.	BLC was renamed Bengal Legislative Assembly and the number of members was fixed at 140 out of the 114 were to be elected. Tenure was fixed at 3 years. The legislature was given more right to criticizing and controlling the Executive. Governor-General was remained powerful as a matter of summons and dissolves the Assembly.
The Government of India Act, 1935	Governor-General was empowered to 'summon' and 'prorogue' the legislature and to 'dissolve' the assembly in his 'discretion'. No Bill passed by the legislature could become law unless it was assented by him.	The Act provided the provincial legislature authority to make laws for the province but prohibited from making any law affecting the sovereignty or dominion of the Crown over any part of India

Source: Compiled by the Researcher from (Dutta, 1980), (Sikri, 1964), (Shimla, 2015).

Appendix-25

Constitutional Mandate of the OCAg

(Excerpts from the Constitution of the People's Republic of Bangladesh)

PART VIII

THE COMPTROLLER AND AUDITOR GENERAL

- Establishment of office of Auditor-General** 127. (1) There shall be a Comptroller and Auditor General of Bangladesh (hereinafter referred to as the Auditor General) who shall be appointed by the President.
- (2) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of the Auditor-General shall be such as the President may, by order, determine.
- Functions of Auditor-General** 128. (1) The public accounts of the Republic and all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor-General and for that purpose, he or any person authorized by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.
- (2) Without prejudice to the provisions of clause (1), if it is prescribed by law in the case of anybody corporate directly established, the accounts of that body corporate shall be audited and reported on by such person as may be so prescribed.
- (3) Parliament may by law require the Auditor General to exercise such functions, in addition to those specified in clause (1), as such law may prescribe, and until provision is made by law under this clause the President may, by order, make such provision.
- (4) The Auditor-General, in the exercise of his functions under clause (1), shall not be subject to the direction or control of any other person or authority.
- Term of office of Auditor-General** 129.(1) The Auditor-General shall, subject to the provisions of this article, hold office for five years from the date on which he entered upon his office, or until he attains the age of sixty-five years, whichever is earlier.]
- (2) The Auditor-General shall not be removed from his office

except in the like manner and on the like grounds as a Judge of the Supreme Court.

(3) The Auditor-General may resign his office by writing under his hand addressed to the President.

(4) On ceasing to hold office the Auditor General shall not be eligible for further office in the service of the Republic.

Acting Auditor-General

130. At any time when the office of Auditor General is vacant, or the President is satisfied that the Auditor General is unable to perform his functions on account of absence, illness or any other cause, the President may appoint a person to act as Auditor-General and to perform the functions of that office until an appointment is made under article 127 or, as the case may be until the Auditor General resumes the functions of his office.

Form and manner of keeping public accounts

131. The public accounts of the Republic shall be kept in such form and such manner as the Auditor-General may, with the approval of the President, prescribe.

Reports of Auditor General to be laid before Parliament

132. The reports of the Auditor-General relating to the public accounts of the Republic shall be submitted to the President, who shall cause them to be laid before Parliament.

Appendix-26

Interview Questionnaire

Title of the Research

Ensuring Government's Financial Accountability: Role of Public Accounts Committee (PAC) in 8th and 9th Parliament of Bangladesh.

Dear Sir/Madam,

This questionnaire is prepared only for PhD research and every part of it would be secret. This research aims to examine the role of the Public Accounts Committee (PAC) in 8th and 9th Parliaments of Bangladesh. In this regard, I would be grateful if you could spare a few minutes to assist me by responding to the questions following.

Questionnaire

[Please write the correct answer or tick the appropriate box]

Section-A

Name:	
Date of Birth:	
Age:	
Educational qualifications:	
Profession:	
Religion:	<input type="checkbox"/> Hindu <input type="checkbox"/> Buddhism <input type="checkbox"/> Christian <input type="checkbox"/> Islam <input type="checkbox"/> Others
Gender:	<input type="checkbox"/> Male <input type="checkbox"/> Female
Place and Date of Interview:	
Institutional Affiliation:	
Contact :	

Section-B

Personal Experiences of Committee Members/MP's/other key informants

1. When did you first elect as a Member of Parliament?
2. When are you first appointed in a JS committee? What was the name of that Committee?
3. When were you appointed in the PAC as a member/Chair?
4. What was your position in the party when you were first appointed in PAC?
5. Why were you appointed on PAC as a member? (Tick as many as relevant)

<input type="checkbox"/> Personal Interests	<input type="checkbox"/> Professional expertise
<input type="checkbox"/> Previous Experiences	<input type="checkbox"/> As per the party's decision
<input type="checkbox"/> Constituency Interests	<input type="checkbox"/> others (Please specify)
<input type="checkbox"/> Long political experience	
6. How often did you attend a PAC meeting for each month?
7. To which parliamentary organ you devote most of your time and why?

<input type="checkbox"/> Plenary	<input type="checkbox"/> Parliamentary party	<input type="checkbox"/> Committees
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8. How do you assess the performance of PAC in the Bangladesh Parliament?

Very good Moderately good Not good at all Need further reforms.

- If the answer is very good then mention in which aspect of committee performance does attract you most? Please explain.....
- If you are not satisfied with PAC performance, then please explain in which aspect it may be reformed more?

9. Did you face any difficulty to work in PAC?

10. Did you face any pressure/non-cooperation apart from the executive side to work in PAC? If your answer is 'yes' then explain what type of non-cooperation/pressure.

11. Do you find any qualitative changes of PAC in its ways of working in 8th and 9th Parliaments?

12. In your consideration, in which parliament, PAC seems to be more active among 8th and 9th parliaments and why?

Opinion on Parliament and PAC

13. Does the chairman of the PAC play an important role in meeting as it is expected?

14. Do you think that the members of PAC coming from government's side play a partisan role/unfavourable condition in the ways of its working? Yes No

15. Is proportional representation system in committee allocation to the PAC maintained accordingly? Yes No

16. What is your opinion about the working environment of PAC?

- Chairperson was dominating/ friendly
- Members from other parties were friendly/ rigid.
- Discussions took place in a friendly/ hostile environment.
- Others (please comment).

17. What is your opinion about the committee deliberation process?

- The decision was taken on a consensus basis Minority views Neglected
- The decision was dominated by majority other (please comment).....

18. Do you think that the powers given by the constitution and ROP are enough to work effectively?

19. In your consideration, what are the major barriers to implement the recommendation of PAC?

20. What is your observations regarding the implementation of PAC's recommendation in 8th and 9th Parliaments?

21. What measure may be taken to make PAC more effective? Please explain in detail.

Opinion on PAC and financial accountability

22. Do you think that PAC makes its actions properly following the audit objection raised by C& AG?

23. Do you think that the existing mechanism of PAC may ensure the government's financial accountability properly?

24. Do you think that the executive always welcomes the recommendations of PAC?
25. Do you think that the recommendations of PAC make sometimes a contradictory relationship between the executive and legislature?
26. According to your justification, is there any major success/failure case of PAC concerning to ensure financial accountability?
27. When the minister attends the meeting, does he cooperate with PAC?
28. If it is found financial irregularities in audit objection then how the executive show its reaction on it? If there is an example or experience, please mention.
29. Do you think that it will make the PAC more effective if it is made mandatory for the executive to implement the recommendations of PAC or to inform the house within a certain period about what measures they have taken against PAC recommendations?
30. What are the reasons for not resolving the audit objections by the PAC in its tenure? Is there any political reason behind this?
31. If you have any other important observations regarding the role of PAC in 8th and 9th parliaments, please write down on the sheet enclosed herewith.
